



The Bureau of the Fiscal Service

Privacy Impact Assessment

The mission of the Bureau of the Fiscal Service (Fiscal Service) is to promote the financial integrity and operational efficiency of the federal government through exceptional accounting, financing, collections, payments, and shared services.

This Privacy Impact Assessment is a Public document and will be made available to the general public via the Fiscal Service Privacy Impact Assessment (PIA) webpage (shown below).

Fiscal Service - Privacy Impact Assessments (PIA):
http://www.fiscal.treasury.gov/fsreports/rpt/fspia/fs_pia.htm

Name of System: Treasury Offset Program (TOP)

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SYSTEM GENERAL INFORMATION:

1) System Overview: Describe the purpose of the system.

TOP is a centralized, interactive database of delinquent debts also known as the National Interactive Delinquent Debtor Database (NIDDD), which allows for identification of delinquent debtors who are receiving Federal and state payments. Payments certified by Federal and payment agencies are compared to the interactive database; and where a match is identified, an offset may occur, reducing or eliminating the existing debt. Funds received due to an offset are provided by Fiscal Service to the agency that established the debt.

2) Under which Privacy Act Systems of Records Notice (SORN) does the system operate?

System of Records Notice FMS .014 – Debt Collection Operations System

**3) If the system is being modified, will the SORN require amendment or revision?
__yes, explain.**

Xno

4) Does this system contain any personal information about individuals?

Xyes

__no

a. Is the information about members of the public? Yes

b. Is the information about employees or contractors? Yes

5) What legal authority authorizes the purchase or development of this system?

On April 26, 1996, President Clinton signed legislation known as the Debt Collection Improvement Act of 1996 (public Law 104-134). The Debt Collection Improvement Act (DCIA) requires Federal Agencies to refer debts to the Department of the Treasury in order to offset Federal Payments to collect delinquent debts owed to the Federal Government. As a result of the DCIA, the Treasury Offset Program (TOP)

was developed. TOP, which is a mandatory, government-wide debt collection program, has maximized recovery of delinquent debts owed to the federal government. In addition, TOP offsets payments to collect delinquent Federal tax, State tax, State unemployment insurance compensation debts, child support debts and other state debts.

DATA in the SYSTEM:

1) Identify the category of individuals in the system

Check all that apply:

- Employees**
- Contractors**
- Taxpayers**
- Others (describe)** Delinquent debt owed to various state agencies

2) Identify the sources of information in the system

Check all that apply:

- Employee**
- Public**
- Federal agencies**
- State and local agencies**
- Third party**

a. What information will be collected from employees or contractors?

No information will be collected from employees or contractors.

b. What information will be collected from the public?

No information will be collected from the public.

c. What Federal agencies are providing data for use in the system?

Administrative Offices of the U.S. Courts
AFRH - U.S. Navel Home
AFRH - U.S. Soldier's & Airmen's Home
Agency for International Development
Air Force Service Agency
American Battle Monuments Commission
Amtrak Office of the Inspector General
Appalachian Regional Commission
Architect of the Capitol
Army/Air Force Exchange Service
Central Intelligence Agency
Commodity Futures Trading Commission
Consumer Finance Protection Board
Corporation for National Service
Court of Appeals for Veterans Claims

Court Services and Supervision Agency
Defense Finance & Accounting Service (Denver, Cleveland, Columbus)
Defense Finance & Accounting Service (GFEBBS, P2P)
Defense Logistics Information Services
Defense Threat Reduction
Denali Commission
Department of Commerce (DOC)
Department of Defense Dependent Schools
Department of Education
Department of Health & Human Services (DHHS)
Department of Homeland Security (DHS)
Department of Housing & Urban Development
Department of Immigration Health Services
Department of the Interior (DOI)
Department of Justice (DOJ)
Department of Labor (DOL)
Department of Transportation (DOT)
Department of the Treasury (Treasury)
Department of Veterans Affairs
DOC - Patent & Trademark Office
DOD – Department of Defense
DOE - Department of Energy
DHHS - Centers for Disease Control & Prevention
DHHS - Centers for Medicare & Medicaid Services (NGS)
DHHS - Centers for Medicare & Medicaid Services (TFS Group Inc.)
DHHS - Food & Drug Administration
DHHS - Health Care Financing Administration
DHHS - National Institute of Health
DHHS - Office of Child Support Enforcement (OCSE)
DHS - Science and Technology
DHS - Domestic Nuclear Detection Office
DHS - Federal Law Enforcement Training Center
DHS - U.S. Coast Guard
DHS - Immigration & Naturalization Services
DHS - U.S. Secret Service
DOI - Bureau of Land Management
DOI - Bureau of Ocean Energy Management
DOI - Bureau of Reclamation
DOI - Office of Trust Fund Management
DOI - Office of Surface Mining
DOI - U.S. Fish & Wildlife Service
DOI - National Park Service
DOI - Bureau of Indian Affairs
DOI - U.S. Geological Survey
DOJ - Bureau of Prisons
DOJ - Federal Bureau of Investigation
DOJ - Justice Management Division
DOJ - U.S. Marshals Service
DOJ - Drug Enforcement Administration
DOL - Employment Standards Administration

DOS - Department of State
DOT - Bureau of Transportation Statistics
DOT - Comptroller of the Currency
DOT - Federal Aviation Administration
DOT - Federal Highway Administration
DOT - Federal Motor Carriers Safety Administration
DOT - Federal Railroad Administration
DOT - Federal Transit Administration
DOT - Maritime Administration
DOT - National Highway Traffic Safety Administration
DOT - Office of the Secretary
DOT - Surface Transportation Board
DOT - Volpe National Transportation
Department of the Treasury – Departmental Offices
Treasury - Bureau of the Fiscal Service
Treasury - Bureau of Alcohol, Tobacco, Tax & Trade
Treasury - Bureau of Engraving & Printing
Treasury - Internal Revenue Service
Treasury - Office of Financial Stability
Treasury - Office of Thrift Supervision
Treasury - U.S. Mint
Environmental Protection Agency
Equal Employment Opportunity Commission
Executive Office of the President
Export Import Bank of the United States
Farm Credit Administration
Federal Communications Commission
Federal Deposit Insurance Corp
Federal Election Commission
Federal Emergency Management Agency
Federal Energy Regulatory Commission
Federal Housing Finance Board
Federal Labor Relations Authority
Federal Maritime Commission
Federal Mediation and Conciliation Service
Federal Mine Safety
Federal Trade Commission
General Services Administration
Government Accountability Office
Government Sponsored Enterprise
Gulf Coast Ecosystem Restoration
Inter-American Foundation
International Boundary & Water Commission
International Broadcasting Bureau
Marine Corps Exchange
Merit System Protection Board
Millennium Challenge Corporation
National Aeronautics and Space Administration Headquarters
National Capital Planning Commission
National Credit Union Administration

National Endowment for the Arts
National Labor Relations Board
National Mediation Board
National Science Foundation
National Security Agency
National Security Education Program
National Transportation Safety Board
Navy Exchange Service Command
Navy Personnel Command
Occupational Safety & Health Review Commission
Office of Compliance
Office of Navajo/Hopi Indian Relocation
Office of Personnel Management
Overseas Private Investment Corporation
Pension Benefit Guaranty Corp.
Presidio Trust
Railroad Retirement Board
Security Exchange Commission
Selective Service System
Small Business Administration
Smithsonian Institution
Social Security Administration
Special Inspector for the Troubled Asset Relief Program
Transportation Security Administration
U.S. Army Corps of Engineers
U.S. Chemical Safety and Hazard Investigation Board
U.S. Commission on Civil Rights
U.S. Consumer Product Safety Commission
U.S. Election Assistance Committee
U.S. Government Printing Office
U.S. Holocaust Memorial Museum
U.S. House of Representatives
U.S. International Trade Commission
U.S. Naval Hospital Naples Italy
U.S. Navy Hospital Yokoto Japan / 374th Medical Group
U.S. Nuclear Regulatory Commission
U.S. Office of Government Ethics
U.S. Peace Corps
U.S. Postal Service
United States Access Board
United States Capitol Police
United States Customs and Border Protection
United States Tax Court
USAO Middle District of Florida
U.S. Department of Agriculture (USDA) - Animal Plant Health Inspection Service
USDA - Farm Services Agency
USDA - Food & Nutrition Service
USDA - National Finance Center
USDA - Risk Management Agency
USDA - Rural Development

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d. What state and local agencies are providing data for use in the system?

Alabama Department of Employment Security (DOL)
Alabama Department of Revenue (ST)
Arizona Department of Labor (DOL)
Arizona Department of Revenue (ST)
Arkansas Department of Workforce Services (DOL)
Arkansas Department of Revenue (ST)
Connecticut Department of Labor (DOL)
Connecticut Department of Revenue (ST)
California Employment Development Department (DOL)
California Department of Labor (DOL)
California - Employment Development Division (ST)
California – Franchise Tax Board (ST)
Colorado Department of Revenue (ST)
Delaware Department of Labor (UIC)
Delaware Division of Revenue – (ST)
District of Columbia Department of Employment Services (DOL)
District of Columbia Department of Revenue (ST)
District of Columbia (SRP)
Georgia Department of Labor (DOL)
Georgia Department of Revenue (ST)
Hawaii Unemployment Insurance Division (DOL)
Hawaii Department of Revenue
Idaho Department of Labor (DOL)
Idaho State Tax Commission (ST)
Illinois Department of Employment Security (DOL)
Illinois Department of Revenue (ST)
Iowa Workforce Development (DOL)
Iowa Department of Revenue (ST)
Indiana Department of Revenue (ST)
Indiana Department of Workforce Development (DOL)
Commonwealth of Kentucky (ST)
State of Kentucky (SRP)
Kentucky Department of Labor (DOL)
Kansas Department of Labor (DOL)
Kansas Department of Revenue (ST)
Kansas Department of Administration (SRP)
Michigan Department of Labor (DOL)
Michigan Department of Revenue (ST)
Louisiana Department of Revenue (ST)
Louisiana Workforce Commission (DOL)
State of Maryland (SRP)
Maryland Department of Revenue (ST)
Maryland DLLR / Benefit Payment Control (DOL)
Massachusetts Department of Revenue (ST)
Massachusetts Department of Unemployment Assistance (DOL)
Maine Revenue Services (ST)

Minnesota Department of Revenue (SRP)
State of Minnesota – DEED – (DOL)
Minnesota Department of Revenue (ST)
Missouri Department of Revenue (ST)
Missouri Department of Labor (DOL)
Mississippi Department of Employment Security (DOL)
Mississippi State Tax Commission (ST)
Montana Department of Revenue (ST)
North Carolina Department of Revenue (ST)
North Dakota Department of Revenue (ST)
Nebraska Department of Labor (DOL)
Nebraska Department of Revenue (ST)
Nevada Department of Employment, Training and Rehabilitation (DOL)
New Jersey Department of Revenue (ST)
State of New Jersey (SRP)
State of New Jersey Department of Labor ((DOL)
New Mexico Department of Revenue (ST)
New Mexico Department of Workforce Solutions (DOL)
New York Department of Labor (DOL)
New York Department of Revenue (ST)
State of New York (SRP)
Ohio Department of Revenue (ST)
Ohio Department of Labor (DOL)
Oklahoma Tax Commission (ST)
Oregon Department of Revenue (ST)
Oregon Employment Department (DOL)
Pennsylvania Department of Labor and Industry (DOL TAX)
Pennsylvania Department of Labor (DOL)
Pennsylvania Department of Revenue (ST)
Rhode Island Department of Revenue (ST)
Rhode Island Department of Labor (DOL)
South Carolina Department of Revenue (ST)
South Carolina Department of Employment and Workforce Services (DOL)
South Dakota Department of Labor and Regulation (DOL)
Tennessee Department of Labor and Workforce Development (DOL)
Utah Department of Workforce Services (DOL)
Utah Department of Revenue (ST)
Vermont Department of Labor (DOL)
Virginia Department of Revenue (SRP & ST)
Vermont Department of Labor (DOL)
Vermont Department of Revenue (ST)
Washington Employment Security Division (DOL)
West Virginia Department of Labor (DOL)
West Virginia Department of Revenue (ST)
West Virginia State Auditor's Office (SRP)
State of Wisconsin (SRP)
Wisconsin DWD-UI (DOL)
Wisconsin Department of Revenue (ST)

e. From what other third party sources will data be collected?

3) Accuracy, Timeliness, and Reliability

a. How will data collected from sources, other than Fiscal Service records, be verified for accuracy?

Federal agencies and states are required to submit a certification agreement certifying all debts transmitted by the Creditor Agency to TOP for collection. The certification agreement covers all debts, including updates, changes and modifications submitted on or after the date of the Certification Agreement. The agreement certifies that the debts are valid and legally enforceable.

b. How will data be checked for completeness?

It is the agencies responsibility to certify and validate the debt information.

c. What steps or procedures are taken to ensure the data is current?

TOP is updated by the Creditor agency or state via weekly/daily via batch transmission or daily using the TOP Web Client by the creditor agencies with current information.

d. In what document(s) are the data elements described in detail?

The data elements are described in the *TOP Security Plan, Section 1.9*. TOP maintains data records that consist of Federal and state delinquent debtor's taxpayer identification number (TIN) – which can be either a social security number (SSN) or an employee identification number (EIN), debtor name, address, debtor status and debt information. In addition, TOP maintains data pertaining to the creditor agency that submitted the delinquent debtor to the Treasury Offset Program. This information includes the agency's name, business address, contact person and phone number.

ATTRIBUTES OF THE DATA:

1) How is the use of the data both relevant and necessary to the purpose for which the system is being designed?

The data in use is necessary to perform core functionality of the TOP process. Without this data, TOP would not be able to perform its function.

2) Will the system derive new data or create previously unavailable data about an individual through aggregation from the information collected? How will this be maintained and filed?

No new data or previously unavailable data is created by the TOP system through aggregation from information collected.

3) Will the new data be placed in the individual's record?

N/A; No new data will be created by the TOP system through aggregation from information collected.

4) Can the system make determinations about employees or members of the public that would not be possible without the new data?

No new data is derived through aggregation of information collected, therefore; any determination that is made without new data.

5) How will the new data be verified for relevance and accuracy?

No new data is derived through aggregation of information collected, therefore; there is no need to verify the data.

6) If the data is being consolidated, what controls are in place to protect the data from unauthorized access or use?

TOP data is accessed through SiteMinder via multifactor authentication and queries are controlled using role based access. In addition all queries are tracked with an audit tool.

7) If processes are being consolidated, are the proper controls remaining in place to protect the data and prevent unauthorized access? (Explain)

No processes are being consolidated.

8) How will the data be retrieved? (If personal identifiers are used to retrieve information on the individual, explain and list the identifiers that will be used to retrieve data.)

TOP users will enter a Taxpayer Identification Number (TIN), Employee Identification Number (EIN) or debt number to retrieve debt and debtor information.

9) What kind of reports can be produced on individuals? What will be the use of these reports? Who will have access to them?

The following reports will be available through TOP:

Report	Description	Access
Individual Inquiry by TIN, Creditor Agency View	Lists offset and reversal activity for a specified TIN.	Creditor Manager Creditor Staff Creditor View
Individual Inquiry by Debt Number, Creditor Agency View	Lists offset and reversal activity for a specified Debt Number.	Creditor Manager Creditor Staff Creditor View

Individual Inquiry by TIN, Payment Agency View	Lists offset activity for a specified TIN.	Payment Staff
Debtor Locator, Creditor Agency Only	Lists detailed debtor locator information by creditor ALC.	Creditor Manager Creditor Staff Creditor View

- 10) What opportunities do individuals have to decline to provide information (i.e., in such cases where providing information is voluntary) or to consent to particular uses of the information (other than required or authorized uses)? How can individuals grant consent?**

Individuals do not provide information to TOP. The information is provided by the federal and state government agencies that participate in TOP.

MAINTENANCE AND ADMINISTRATIVE CONTROLS:

- 1) What are the retention periods of data in this system? How long will the reports produced be kept?**

Currently there are no retention guidelines in place. The data is retained indefinitely.

- 2) What are the procedures for disposition of the data at the end of the retention period? Where are the disposition procedures documented?**

Currently there are no retention guidelines in place. The data is retained indefinitely. Blanket disposition authority request is currently under review.

- 3) If the system is operated in more than one site, how will consistent use of the system and data be maintained at all sites?**

The TOP system is operated only at one site.

- 4) Is the system using technologies in ways that Fiscal Service has not previously employed (e.g., monitoring software, Smart Cards, Caller-ID)?**

No, the system does not use any new technology that Fiscal Service has not previously employed.

- 5) How does the use of this technology affect employee or public privacy?**

No new technology is being used.

- 6) Will this system provide the capability to identify, locate, and monitor individuals? If yes, explain.**

TOP does not provide the capability to identify, locate or monitor individuals.

7) What kind of information is collected as a function of the monitoring of individuals?

Information is not collected as a function to monitor individuals.

8) What controls will be used to prevent unauthorized monitoring?

The Audit Trail report retrieves information on the user id, reference number and the timestamp of the queries performed by TOP users.

ACCESS TO DATA:

1) Who will have access to the data in the system?

Check all that apply:

- Contractors
- Users
- Managers
- System Administrators
- System Developers
- Others (explain)_____

2) How is access to the data by a user determined? Are criteria, procedures, controls, and responsibilities regarding access documented?

All users are restricted to only the functions they need for the performance of their duties. For example, regular users cannot access the system audit logs. User level of access is authorized and reviewed regularly to ensure that user access does not exceed position requirements for all systems and applications. Risk levels are associated with job descriptions to determine access levels for the TOP application. Managerial approval is required before a user is granted access to functions within the TOP application.

3) Will users have access to all data on the system or will the user's access be restricted? Explain.

TOP users are restricted to only the functions they need for the performance of their duties.

Only a limited number of individuals associated with TOP have the highest level of access. Accesses are reviewed for continuing need to appropriate levels.

4) What controls are in place to prevent the misuse (e.g., unauthorized browsing) of data by those having access? (Please list processes and training materials)

The TOP application management is committed to supporting least privilege and logical access control. TOP application users are restricted to only the functions they need for the performance of their duties. Accesses are reviewed periodically to appropriate levels. In addition, TOP users must agree to the disclosure agreement displayed when logging on

before they can proceed to the main menu. In addition, Disclosure Awareness Training is provided for DMS and Payment Management users as well as ISS support personnel. IT Security training and Privacy Act training is provided to all Fiscal Service users.

- 5) **If contractors are/will be involved with the design, development or maintenance of the system, were Privacy Act contract clauses inserted in their contracts and were other regulatory measures addressed?**

Privacy Act contract clauses inserted in their contracts and other regulatory measures addressed?

- 6) **Do other systems share data or have access to the data in the system?**

yes
 no

If yes,

- a. **Explain the interface.**

TOP shares data with other Fiscal Service Systems. Interface agreements among these systems are not necessary since they operate within the Fiscal Service-controlled security environment. The systems with which TOP shares data are listed here:

DMS - Do Not Pay
The Payments Management – TOP Control System (TCS)
The FACDR Accounting System.
The Cross-Servicing Function
DMS Information Repository.
Philadelphia Financial Center

- b. **Identify the role responsible for protecting the privacy rights of the public and employees affected by the interface.**

The Bureau of the Fiscal Service will be responsible for protecting the privacy rights of the individuals affected by the interface.

- 7) **Will other agencies share data or have access to the data in this system?**

yes
 no

If yes,

- a. **Check all that apply:**

Federal
 State
 Local
 Other (explain) _____

- b. **Explain how the data will be used by the other agencies.**

TOP information is provided to authorized Federal and state agencies for the purpose of collecting delinquent debt. The TOP system allows the identification of delinquent debtors who are receiving Federal and state payments. Payments certified by Federal and state payment agencies are compared to the interactive database; and where a match is identified, an offset may occur, reducing or eliminating the existing debt. Funds received due to an offset are provided by Fiscal Service to the agency that established the debt.

c. Identify the role responsible for assuring proper use of the data.

Each federal and state agency is responsible for the proper use of data by their employees.