

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b>		JOB NUMBER N1-058-07-5	
To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001		Date received 4/12/07	
1. FROM (Agency or establishment) Department of the Treasury		NOTIFICATION TO AGENCY  In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
2. MAJOR SUBDIVISION Internal Revenue Service			
3. MINOR SUBDIVISION Chief Financial Officer Office of Revenue Reporting			
4. NAME OF PERSON WITH WHOM TO CONFER Tracee Taylor	5. TELEPHONE NUMBER (202) 283-9291	DATE 4/12/07	ARCHIVIST OF THE UNITED STATES <i>[Signature]</i>
6. AGENCY CERTIFICATION I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached <u>3</u> page(s) are not needed now for the business for this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,  <input checked="" type="checkbox"/> is not required <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.			
DATE 4/9/2007	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i>		TITLE IRS Records Officer
7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION  IRM 1.15.16 Records Control Schedule for Chief Financial Officer  New Item 16: Custodial Audit Support Tracking System (CASTS) (See attached)	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
SA 7/30/07 copies sent to Agency, NWMWA, NR			

**IRM 1.15.16, New Item 16  
Custodial Audit Support Tracking System  
(CASTS)**

**Description:**

CASTS is used to track information provided to the Government Accountability Office for the financial audit of unpaid assessments.

**Background:**

*CASTS was initially developed as a shared desktop application circa 1997, and was migrated to an SQL Server-based application managed by MITS (IRS/Modernization and Information Technology Services) in 2006, to support the Government Accountability Office's (GAO) annual Financial Audit. The Chief Financial Officer Act of 1990 requires that IRS produce auditable financial statements. Congress has charged GAO with the audit of IRS's Financial Statement.*

*CASTS tracks documents, produces weekly reports for national coordinators, generates Data Collection Instruments for field personnel, records the analysis of classification and collectibility of sample unpaid assessment modules, monitors large dollar unpaid assessments, and performs final reconciliation of audit results.*

*Unpaid assessments consist of:*

- 1. federal taxes receivable, which are taxes due from taxpayers for which IRS can support the existence of a receivable through taxpayer agreement or a favorable court ruling;*
- 2. compliance assessments where neither the taxpayer nor the court has affirmed that the amounts are owed; and*
- 3. write-offs, which represent unpaid assessment for which IRS does not expect further collection due to factors such as the taxpayer's death, bankruptcy, or insolvency.*

*GAO also tests IRS's compliance with selected provisions of significant laws and regulations, and the compliance of its financial systems with the Federal Financial Management Improvement Act of 1996 (FFMIA).*

**a. Inputs:**

Includes data electronically received from Unpaid Assessments (UA), a subsystem of the Financial Management Information System (FMIS). The data in UA is extracted from Individual and Business Master Files (IMF/BMF), and the Non-Master File. The UA record represents a snapshot of the debit module balances that exist on each of these master files. Also includes data manually input by system users including, case file documentation contents, collectibility estimates, audit book value amounts, financial classification descriptions, and case analysis.

Disposition: Temporary. Delete after input verification into CASTS master files.

**b. Master files:**

Maintains data relevant to those taxpayers with unpaid assessments, including Tax Identification Number (TIN), Employer Identification Number (EIN), or Social Security Number (SSN), first and last names, balance and types of unpaid taxes, Document Locator Numbers (DLN) of tax returns, and various adjustment supporting documents.

Disposition: Temporary. Annually affect a one-time purge of data from files that have been inactive for 6 years.

**c. Outputs:**

Electronic and paper outputs including weekly reports and Data Collection Instruments (DCIs) sent to Area Office and Submission Processing Campus GAO Coordinators. Weekly reports are used to share all outstanding case identifying documentation and DCIs are sent to obtain updated information and collection activity information on unpaid assessment modules, clarification of account activities or potential corrective actions needed.

Disposition: Temporary. Delete/destroy when superseded, obsolete, or when no longer needed.  
[Note: DCIs are to be filed in corresponding case files]

**d. System Documentation:**

Includes administrator and user guides, accreditation memo, security test plans and reports, and IT contingency plan.

Disposition: Temporary. Delete/destroy when superseded or obsolete.