

**2003 - INTERNAL REVENUE SERVICE (IRS) AND BENEFICIARY EARNINGS  
EXCHANGE RECORDS (BEERS) INFORMATION SECURITY**

<b>POLICY STATEMENT</b>	DFCS is required to establish and maintain certain safeguards designed to prevent unauthorized use of the information and to protect the confidentiality of the information received from IRS and BEERS computer matches.
<b>BASIC CONSIDERATIONS</b>	<p>As a condition of receiving IRS/BEERS information, DFCS is required to establish and maintain certain safeguards. Penalties for unauthorized disclosure of IRS/BEERS information are found in an email entitled Safeguard of IRS Data dated August 30,1999, and posted on the GO-Mail bulletin board SUCCESS/NOW.</p> <p>The following security measures to ensure that information is secured in accordance with the federal laws must be taken in each county office:</p> <ul style="list-style-type: none"> <li>• IRS/BEERS County Security Plan</li> </ul> <p>Each county department is to complete and submit the IRS/BEERS County Security Plan Form to:</p> <p align="center">Economic Support Services Section Two Peachtree Street, NW Suite 21-205 Atlanta, Georgia 30303 ATTN: Doretha Watkins</p> <p>A copy of the completed plan must be maintained in the county for audit purposes.</p> <ul style="list-style-type: none"> <li>• IRS/BEERS Training and User Access Agreement</li> </ul> <p>County Departments must provide IRS/BEERS training to staff who process or have access to contact with IRS/BEERS information. Following training, staff must sign the IRS/BEERS User Access Agreement Form. County departments must also provide annual IRS/BEERS refresher training as well as have the User Access Agreement Form signed no later than October 1<sup>st</sup> of each year. A log with the names of trainees must be completed at each training session.</p> <p>New employees must receive IRS/BEERS training and sign the User Access Agreement Form during county orientation prior to new worker training and having access to secured information. The names of new employees are to be added to the training log when orientation is completed. The Program and Administrative Section will reinforce security and confidentiality policies during new worker training.</p>

**BASIC  
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Copies of training logs and completed access agreement forms are to be maintained in a central location for audit purposes. The original IRS/BEERS User Agreement Form is placed in the employee's personnel file.

Each county department will receive two videos entitled Safeguarding Federal Tax Information and Stop UNAX In Its Tracks. County departments will also receive Eligibility Systems County Letter 97-6, Security Destruction Procedures for IRS and BEERS, and DFCS Systems County letter #99-700, Internal Revenue Service Interface Safeguards and SUCCESS Procedures. Security Destruction Procedures for PARIS IRS and BEERS Materials. These materials are to be used to train staff.

The Secured Verification letter is to be sent to third parties such as financial institutions, employers or retirement boards, etc. Copies of the Secured Verification Letter are maintained in a two-barrier secure environment until the completed Secured Verification Letter is returned by the third party. When the completed form is returned, the copy is logged and shredded. The destruction of the copy of the Secured Verification Letter is logged in on Form 379. If the third party completes the Secured Verification Letter and returns it to the county department, the top portion of the form is logged and shredded. The bottom portion may be filed in the case record. If the third party returns the verification using a document other than the Secured Verification Letter, the other document is filed in the case file.

- SUCCESS remark and narrative screens may not be documented using verbiage, which indicates that information was received from IRS/BEERS. Case files may be documented to state that secured verification has been requested.
- All staff including Quality Control reviewers and fraud investigators who request verification are to adhere to the secured verification procedures.
- Mailing Secured Verification Letter

Verification requests related to IRS/BEERS are to be safeguarded until transported to the mail carrier. Each county department is to develop procedures to ensure that the safeguards are in place. Include these procedures in your IRS/BEERS county security plan.

**BASIC  
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- The Information and Technology (IT) Section, Economic Support Services Section, Quality Assurance Section, and Program and Administration Section are involved in helping counties meet security objectives. The Quality Assurance Evaluation and Reporting Review is used to evaluate the security measures.

- Posters

County Departments will also receive an UNAX (unauthorized access) poster to display in employee areas within the building.

- Limiting Access to IRS and BEERS Data

Based on the RACF User ID, many DFACS personnel have access to IRS/BEERS data. Access should be limited primarily to caseworkers, unit supervisors, and at times, clerical staff and county directors. Only staff members who have a need-to-know should have access to these files. Restricting access to designated personnel minimizes the risk of improper disclosure. It is recognized that often it is not feasible to limit access to individuals who receive the information. It may be necessary to forward information to technical or clerical employees for processing, but no employee should be given greater access than is needed to perform his or her duties.

If an employee will no longer have access to IRS/BEERS information, , complete Form 357, Request For SUCCESS Worker ID Form, to delete or change the RACF USER ID. In addition to the identifying information, complete Part V: Deletion. Check the box entitled Other Reason. Write in the blank next to the Other Reason box the statement, "restrict access to A&B and L&M on Omen. Check the appropriate boxes for former employees who have resigned, retired, changed duties, etc. The completed Form 357, is returned to:

DHR Information and Technology  
Two Peachtree Street, 25<sup>th</sup> Floor  
Atlanta, Georgia 30303  
ATTN: Security Unit.

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- Security Destruction of Information

Refer to Eligibility Systems County Letter 97-6, Security Destruction Procedures for IRS and BEERS and DFCS systems county letter #99-700, "Internal Revenue Service Interface Safeguards and SUCCESS Procedures. Security Destruction Procedures for PARIS IRS and BEERS Materials." A copy of the Income Eligibility Verification System (IEVS) Print Log-In, Form 379 is attached to this county letter. County departments are to duplicate this form for future use. Logs that have been used are to be stored securely with other IRS/BEERS information.

- Record Keeping

IRS/BEERS information such as copies of alerts, verification requests and destruction logs must be stored in a two- barrier security system. The two- barrier security system mandates that the information must be maintained in a locked file cabinet or container located in a locked room, if not occupied by personnel who are authorized to access the information. If authorized personnel leave the room for any reason, the room must be locked.

- Restricted Access Requirements

No more than two or three employees are to have keys to the room and file. Landlords, maintenance personnel and non-DFCS security personnel cannot have access to the locked room. Key access will be addressed at each Evaluation and Reporting Review. Maintenance of the room is to be performed under the supervision of an agency employee.

- Case File Purge

IRS/BEERS information may not be maintained in case files. IRS/BEERS information, which is currently maintained in case files, must be purged and placed in storage or destroyed, if appropriate. Until case files are purged, the county department must ensure that case files containing IRS/BEERS information is secured in a two-barrier security system.

Case files are to be purged of printed copies of IRS/BEERS alerts verification requests and of verification resulting from IRS/BEERS systems alerts.

**BASIC  
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- IRS/BEERS SUCCESS Alerts

SUCCESS alerts are addressed in DFCS Systems County Letter #99-700. If there are questions, contact the SUCCESS help desk. In addition to the IRS alerts provided in CL#99-700, BEERS Alert 229 indicates that a child has earnings. STAT Message #99-056 dated August 30, 1999 provides SUCCESS procedures for safeguarding data. The SUCCESS Manual, Section 6.1, pages 4-7 provides instructions for inquiry and updating income discrepancies.

- Secured Verification Letter and Documentation of Case File

Federal law requires an Income and Eligibility Verification System (IEVS) for use in administering the programs. When IRS/BEERS file information is discrepant with the information in DFCS records, an alert is generated to provide information. Before this information may be used to terminate, deny or reduce benefits, a third party must verify the information. Until the form is distributed through DHR Central Supply, county departments are to duplicate it for future use. The Secured Verification Letter is to be exclusively used to verify IRS/BEERS information. It is to be manually completed and filed in a two-barrier security environment. **Do not use computer-generated letters to verify IRS/BEERS information.**