



Overview

Objectives continued...

- Identify unauthorized disclosures of FTI
- Describe IRS safeguards/physical security requirements
- Discuss IRS audit findings
- Identify future policy initiatives

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Background Information

- IV-D Security Influences
 - Federal IV-D laws and polices
 - Federal partners laws and polices
 - Internal Revenue Service
 - Social Security Administration
 - Department of Labor
 - State laws and polices

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Security Personnel

- **Authorized Requester/IV-D Contact**
- Designated Security Person
- OCS Financial Manager
- OCS Security Contact

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Security Personnel

☛ Authorized Requester/IV-D Contact

A person recognized by MiCSES Helpdesk staff as having the authority to sign MiCSES access or security form(s). The FOC, PA, Attorney General (AG) or OCS office manager determines the designation of Authorized Requester/IV-D Contact.

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Authorized Requester

☛ Responsible for:

DHS security forms:

- Reviewing;
- Completing;
- Signing; and
- Sending.

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DHS Security Forms

☛ DHS-393, Request for Computer Access

☛ DHS-395, Request to Change Computer Access

☛ DHS-392, Request to Delete Computer Access

☛ DHS-428, MiCSES Child Support Disclosure Form

Ref: AT 2006-004

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DHS Security Forms

Are found on mi-support at:

<http://mi-support.cses.state.mi.us/>

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DHS-395, Change Form

➔ Used for:

- Name change (marriage, divorce); and
- MICSES role/privilege changes.

➔ Not used for:

- New hires/employee replacement.

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DHS-392, Delete Form

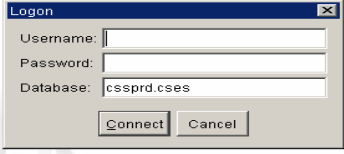
➔ Used for:

- Ensuring that nonexistent employees access is terminated
 - Eliminates system access point
 - Tightens system security
- Deleting Oracle login access
 - Maintains caseloads
 - Allows RESP to be run at a later date


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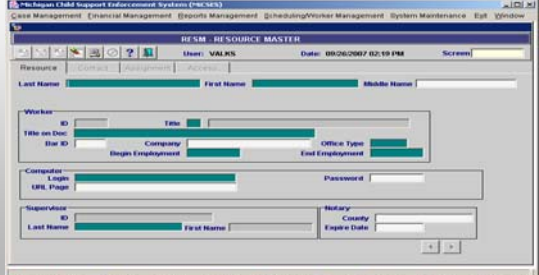
Oracle Login Screen




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RESM Screen



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DHS-428, Disclosure Form

🔑 Used for:

- Avoiding any potential conflicts of interest;
- Avoiding the "perception" of wrong doing.

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DHS-428, Disclosure Form

Any case where you are:

- ☛ A member;
- ☛ A spouse of a member;
- ☛ A cohabitant of a member;
- ☛ Related by blood, adoption or marriage of a member; or
- ☛ An associate of a member.

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DHS-428, Disclosure Form

- ☛ Required when submitting MiCSES **Add** or **Change** forms
- ☛ Used to periodically update system with most recent information

http://mi-support.cses.state.mi.us/policy/stateat/?year=2006#AT2006_004

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DHS Security Forms

- ☛ **By mail:**
MiCSES Help Desk
1000 Long Blvd, Suite 20
Lansing, Michigan 48913
- ☛ **By fax:**
517-241-9703

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Security Personnel

- ☛ Authorized Requester/IV-D Contact
- ☛ **Designated Security Person**
- ☛ OCS Financial Manager
- ☛ OCS Security Contact

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Security Personnel

- ☛ **Designated Security Person**
An individual designated to monitor MiCSES users and system security.

Ref: AT 2006-013, *Procedures for Monitoring MiCSES User Access*

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Designated Security Person

- ☛ Responsible for:
 - Requesting monitoring report quarterly
 - Contact Hotline and request query **#189959**
 - Review report
 - Request Authorized Requester to remove inactive users (DHS-392)
 - Sign, date and maintain for 3 years

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Security Personnel

- ➔ Authorized Requester/IV-D Contact
- ➔ Designated Security Person
- ➔ **OCS Financial Manager**
- ➔ OCS Security Contact

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OCS Financial Manager

➔ **OCS Financial Manager-Duane Noworyta**

Responsible for:

- Federal audits
- IRS activity reports
 - AT 2007-003; *Internal Revenue Service (IRS) and State of Michigan Tax Return Information – Mandatory Action*
 - <http://mi-support.cses.state.mi.us/policy/stateat/pdf/2007/AT2007-003.pdf>

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OCS Financial Manager

➔ **Contact Information**

Duane Noworyta
 (517) 241-7728
 Noworytad@michigan.gov

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Security Personnel

- ☛ Authorized Requester/IV-D Contact
- ☛ Designated Security Person
- ☛ OCS Financial Manager
- ☛ **OCS Security Contact**

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OCS Security Contact

☛ OCS Security Contact

The state's security analyst responsible for:

- Reviewing state and federal security laws;
- Reviewing remote access requests;
- Creating IV-D security policy;
- Addressing questions on security issues.

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OCS Security Contact

☛ Contact Information

Suzy Crittenden
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 Crittendens2@michigan.gov

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Overview

At the end of this session, you should be able to...

- Define office security personnel and their responsibilities
- **Identify new password criteria**
- Define Federal Tax Information (FTI)
- Describe IRS safeguards/physical security requirements

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Password Criteria

- MiCSES password rules
 - ***Must be at least 8 characters****
 - Cannot be more than 30 characters
 - Must be alpha and numeric characters
 - ***Must be at least two numeric character****
 - Cannot start with a numeric character
 - ***Can use a limited amount of special characters****
 - ***Cannot start with a special character****

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Password Criteria

- ***Cannot be "password" ****
- ***Cannot use first or last name ****
- ***Cannot use MiCSES User ID****
- ***Can re-use after six different passwords****
- Will expire after 90 days
- ***MiCSES will deny access after three failed login attempts****
- ***Effective with 4.7 Release Oct 2007*****

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Overview

- Define office security personnel and their responsibilities
- Identify new password criteria
- **Define Federal Tax Information (FTI)**
- Identify unauthorized disclosures of FTI
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Federal Tax Information

Federal Tax Information (FTI) in MiCSES:

- Name of joint tax payer;
- Amount of offset;
- Date of offset; and
- Receipts created b/c of offset.

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Federal Tax Information

→ Internal Revenue Code (IRC)
Sec. 6103(l)(6)

Permits disclosures of return information to federal, state and local **child support enforcement agencies**

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Authorized Disclosure

☞ "Information may be disclosed under this paragraph only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations."

Ref: IRC 6103(l)(6)(c)

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Authorized Disclosure

☞ Handouts

- Disclosure of Offset Information
 - Lime Handout
 - Provided by IRS
- FAQ 1087
 - Pink Handout
 - Posted on Mi-support

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Unauthorized Disclosure

☞ The making known of any return or return information in any manner to anyone.

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Unauthorized Disclosure

Willful disclosure of return/return information

- ~ Felony
- ~ \$5,000 fine
- ~ Imprisonment
- ~ Cost of prosecution
- ~ Dismissal

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Unauthorized Inspection

Unauthorized Inspection

- ~ \$1,000 fine
- ~ Imprisonment
- ~ Cost of prosecution.

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Penalties

IRC §7213

IRC §7213A

IRC §7341

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Reporting Disclosures

☞ Contact:

- Duane Noworyta
(517) 241-7728
Noworytad@michigan.gov
- Office of the Special Agent-in-Charge, Cincinnati branch office at
(513) 263-3040

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Overview

- ☞ Identify new password criteria
- ☞ Define Federal Tax Information (FTI)
- ☞ Identify unauthorized disclosures of FTI
- ☞ **Describe IRS safeguards/physical security requirements**
- ☞ Discuss IRS audit findings
- ☞ Identify future policy initiatives

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Authority

IRC §6103(p)(4): as a condition of receiving return/return information (agency) must comply with specific criteria for maintaining, using, storing, reporting and destroying return/return information.

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IRS Safeguard Review

- A Safeguard review (audit process) is conducted every 3 years for any agency that receives return/return information.
- Includes physical and computer security
- Interview caseworkers, managers and administrators

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IRS Safeguard Review

- §6103(p)(4)(A) - permanent system of standardized records
- §6103(p)(4)(B) - a secure area or place in which returns/return information shall be stored
- §6103(p)(4)(C) - restrict access

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IRS Safeguard Review

- §6103(p)(4)(D) - other safeguards (Internal inspections & awareness sessions)
- §6103(p)(4)(E) - reports (SPR & SAR)
- §6103(p)(4)(F) - disposal

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IRS Safeguard Review

→ §6103(p)(4)(G) - need and use

→ §6103(p)(4)(H) - computer security

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Physical Security

→ IRS Publication 1075, *Tax Information Security Guidelines For Federal, State and Local Agencies and Entities*

→ Found at:

<http://www.irs.gov/pub/irs-pdf/p1075.pdf>

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Physical Security

Physical

→ Minimum two locked barriers

→ Secure room-minimum two locked barriers

- Slab walls, door hinges on inside

→ Placement of computer screens

→ IDs

→ Printing

→ Fax machines

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Physical Security

Group Exercise

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IRS Audit Findings

Common Findings

- ☞ IRS documents not secured when transported
- ☞ IRS training not conducted on a yearly basis
- ☞ FTI in print form and not labeled as such
- ☞ Agency sharing FTI with other state agencies

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IRS Audit Findings

Michigan's Findings

- ☞ FTI screen prints not tracked properly
- ☞ Cleaners can access FTI
- ☞ Internal inspections are not conducted

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Future Policy Topics

- ⌘ AT-Role Conflict
- ⌘ AT-Physical Security
- ⌘ AT-FPLS
- ⌘ FAQ-Password Login Attempts
- ⌘ FAQ-Extended Leave Requests
- ⌘ FAQ-Deleting Oracle Logins

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Wrap Up

- ⌘ Define office security personnel and their responsibilities
- ⌘ Identify new password criteria
- ⌘ Define Federal Tax Information (FTI)
- ⌘ Identify unauthorized disclosures of FTI

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Wrap Up

- ⌘ Describe IRS safeguards/physical security requirements
- ⌘ Discuss IRS audit findings
- ⌘ Identify future policy initiatives

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Thank You

⌂ → Evaluations

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