

County of San Diego, Health and Human Services Agency (HHS)
Policy and Procedures Guide

**Federal Tax Information (FTI) Incident Response for Quality & Eligibility
Support Department (QESD) staff Policy and Procedures**

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Issue Date:
04/14/2020

Purpose:

The purpose of this document is to establish the policy and procedures for reporting information security incidents involving FTI.

Background:

The Beneficiary Earnings Exchange Record (BEER) and Internal Revenue Service (IRS) abstracts are reports that contain FTI. FTI is IRS data that is sourced from federal tax returns and is provided to counties. The IRS and the Social Security Administration (SSA) require counties to report information security incidents involving FTI. Access to FTI is limited to Authorized QESD Human Services Specialists (HSS).

Policy:

Information security incidents involving FTI must be reported upon discovery when the information:

- becomes missing or unaccounted for,
- has been accessed by unauthorized person(s),
- has been disclosed to unauthorized person(s); or
- the security measures in place to protect the FTI was breached or suspected of having been breached

Note: Discovery occurs when an individual becomes aware of the incident.

The SSA requires notification within **one (1) hour of discovery**. The IRS Office of Safeguards and the Treasury Inspector General for Tax Administration (TIGTA) require notification of incident information **within 24 hours of discovery** of the incident, including weekends and holidays.

Procedures:

Any information security incidents involving FTI must be reported to management immediately upon discovery.

Management will immediately report incidents to EO Administration, Compliance Office, Internal Investigations and obtain the reporting forms from CDSS at fraudprevention@dss.ca.gov.

The QESD supervisor will complete the SSA Data Incident Report (SSA DIR) PI 1 (Applicable to **BEER abstracts** only) and the IRS Office of Safeguards Data Incident Report (IRS DIR) PI 2 (Applicable to **BEER and or IRS abstracts**) and submit to management.

During Business Hours

Manager will submit the completed forms to the California Department of Social Services (CDSS) Fraud Bureau at fraudprevention@dss.ca.gov.

Outside Business Hours

If outside of normal business hours or there is insufficient time to contact CDSS and meet the applicable required reporting time, manager will:

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1. Submit the completed SSA DIR (PI 1) to the SSA Regional Office at SF.CA.RO.Region.IX.Data.Exchange@ssa.gov and Cc the CDSS Fraud Bureau at fraudprevention@dss.ca.gov (only for security incident involving **BEER abstracts**),
2. Submit the completed IRS DIR (PI 2) to the IRS Office of Safeguards at safeguardreports@irs.gov, use the term "Data Incident Report" in the subject line of the email and mark the email as "High Importance" and Cc the CDSS Fraud Bureau at fraudprevention@dss.ca.gov; and
3. Report to the TIGTA Special Agent directly via phone; Local Office: (510) 637-2558 or National Office: (800)589-3718. Specify that the incident affects FTI data from **BEER and or IRS abstracts** data and that this data is under the authority of 26 U.S.C. §6103(l)(7), 45 CFR Part 205.55, and Section 1137 of the Social Security Act (42 U.S.C. 1320b-7).

All emails must include:

- Compressed files in .zip or .zipx format
- Encryption of the compressed file using Advanced Encryption Standard (AES) (Usually an option with compression utilities)
- Ensure a strong password or pass phrase is used to encrypt the file. This can be done using a minimum of eight (8) characters and a mix of upper case, lower case, numbers, and special characters.
- Communicate the password or pass phrase to the recipient in a separate email or by a telephone call. Do not include the password or pass phrase in the same email containing the encrypted attachment.
- Do not include FTI or Personal Identifiable Information (PII) in the body or subject line of the email.

The CDSS Fraud Bureau must be included in all communications or meetings throughout the information incident response process.

The SSA Regional Office will contact the individual listed on the completed SSA DIR (PI 1) to clarify any questions and discuss next steps. The IRS will contact the person listed on the completed IRS DIR (PI 2) and provide the contact with an IRS incident number. All communication relating to the incident must reference the IRS incident number. The TIGTA Special Agent will request a meeting with the reporting agency in order to gather all relevant facts for his or her investigation of the incident and may request a brief listing of the facts of the incident.

Reporting contact information

CDSS Fraud Bureau

744 P Street, MS 9-11-26

Sacramento, CA 95814

Phone: (916) 653-1826

Fax: (916) 651-5009

Email: fraudprevention@dss.ca.gov

Internal Revenue Services (IRS) Office of Safeguards

Email: safeguardreports@irs.gov

Treasury Inspector General for Tax Administration (TIGTA)

Special Agent-in-Charge

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San Francisco Regional Office
Local Office: (510) 637-2558
National Office: (800)589-3718
Mailing Address:
TIGTA
Ben Franklin Station
PO Box 589
Washington, DC 20044-0589

Social Security Administration (SSA) Regional Office
SF.CA.RO.Region.IX.Data.Exchange@ssa.gov
Phone: (510) 970-8243
Fax: (510) 970-8101

References:

Pub 1075
ACL 15-56

Sunset Date:

This policy will be reviewed for continuance by 04/30/2023

Approval for Release:

AW, 4-16-20

Rick Wanne, Director
Eligibility Operations