

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

Safeguard Requirements for Federal Tax Information (FTI) for Quality & Eligibility Support Department (QESD) staff Policy and Procedures

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Revision Date:
09/01/2023

Background:

Federal tax information (FTI) is data originally sourced from federal tax returns. Beneficiary Earnings Exchange Record (BEER) and Internal Revenue Service (IRS) Asset abstracts contain FTI such as interest, dividend, and earned income matched to applicants/recipients. The FTI contained in these abstracts are subject to safeguard requirements outlined in IRS Publication 1075 (PUB 1075).

Purpose:

The purpose of this document is to define the policy and procedures to gain access to the abstracts that contain Federal Tax Information (FTI) and meet Safeguard Requirements. The PUB 1075 was updated to have changes be effective 01/01/2023. This material has been updated to incorporate these changes and for sunset review.

Policy:

BEER and IRS abstracts will be processed by specified Human Services Specialists (HSSs) in the Quality & Eligibility Support Department (QESD). FTI access will be limited to authorized Supervising Human Services Specialists (SHSSs) and authorized HSSs processing BEER and IRS abstracts. FTI must be clearly labeled "Federal Tax Information" and handled in the designated security room known as the confidential room. FTI must remain in paper form and not entered into or stored on any computer, media or software.

Employees violating safeguard regulations are subject to the county's progressive discipline policy, up to and including termination.

Minimum Protection Standards

The Minimum Protection Standards (MPS) or "two-barrier" rule applies to FTI, beginning at the FTI itself and extending outward to individuals without a need-to-know. FTI must be containerized inside the locked cabinet located in the confidential room. All FTI must be securely stored prior to exiting the confidential room. Any documents containing FTI must remain in the confidential room at all times and are prohibited from being removed from the confidential room until after destruction. The confidential room requires a minimum of two authorized QESD staff members present at all times when processing BEER and IRS abstracts and destroying FTI.

The confidential room does not allow unauthorized employees to have access after-hours.

Background Investigations

Specified QESD staff must undergo a background clearance every five (5) years. The background clearance must meet the requirements defined in PUB 1075 section 2.C.3.

Training

Specified QESD staff must complete annual FTI training and sign the Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Disclosure and Awareness of Federal Tax Information certification form. The UNAX certification form must be retained for at least five (5) years.

The use of FTI in any training environment, including Disclosure Awareness training or material, is prohibited.

At least once per quarter, security and privacy awareness reminders or updates must be distributed.

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Alternate Work Sites

Alternate worksites are prohibited for processing abstracts containing FTI.

Email Communications/ Facsimile and Facsimile Devices

FTI is prohibited from being included in email transmissions and fax communications. If FTI is inadvertently sent in an email, incidents must be reported to management within the hour of discovery.

FTI Disposal/Destruction

All FTI must be tracked from receipt until it is destroyed. Upon destruction, all FTI being destroyed must be recorded on the FTI Destruction Log. The log must be retained for a minimum of five (5) years.

Internal Inspections

Internal inspections must be completed annually to ensure that the security and privacy policies and procedures established are functioning, maintained, and enforced. Inspection reports, including a record of corrective actions, must be retained for a minimum of five (5) years from the date the inspection was completed.

Restricting Use of Personally Owned Computers

Personally owned computers are prohibited for processing, accessing, and storing FTI.

Controlling Access to Areas Containing FTI

Only authorized QESD staff will have access to the confidential room. A list of all authorized staff who have access to the confidential room must be maintained.

Anytime an unauthorized individual (i.e., facility maintenance personnel) work in or need access to restricted areas containing FTI, those individuals must be escorted and monitored by an authorized employee from time of entry to time of exit.

All individuals accessing the confidential room must sign in on the FTI Confidential Room Visitor Log. The Visitor Log must be reviewed monthly, and any anomalies must be reported to management immediately. The Visitor Log must be retained for five (5) years.

Procedures:

Specified QESD staff must complete the annual FTI Safeguard Training and complete the background investigation in order to be granted authorization to access FTI.

Minimum Protection Standards

To meet the two-barrier requirement, all FTI is kept inside the locked cabinet, located inside the confidential room. The confidential room and locked cabinet are accessible with a key that is locked in a safety secured box with a code. Access to the code for the safety secured box is limited to authorized QESD staff only. Combinations must never be written on a sticky-note, calendar pad or any other item. The combination must be secured using the same security measures as the locked material. The code to the safety secured box must be changed annually or when an employee who knows the combination retires, terminates employment or transfers to another position.

Background Investigation

Supervisor must request a background clearance through Administration. Upon completion of the background investigation, the Departmental Human Resources Officer (DHRO) will notify Management.

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The Program Specialist must update the FTI background clearance date in the Learning Management System (LMS). Supervisors will receive an email notification from LMS when the background clearance will expire.

Training

Upon completing the annual FTI Safeguard Training in LMS, staff must sign and email the UNAX certification form to the FTI authorized supervisor. Supervisor must notify the Program Specialist of completion for LMS record to be marked as complete. Supervisors will receive an email notification from LMS when the annual safeguard training will expire. Supervisor must make sure the HSS completes the annual safeguard training.

Each quarter, Supervisor must provide security and privacy awareness reminders or updates by sending an email to all FTI authorized staff.

Alternate Work Sites

To minimize the possibility of incidents or breaches involving FTI, alternate worksites are prohibited for processing abstracts containing FTI. Access to FTI is not allowed while teleworking. Staff are not permitted to access, process, or otherwise utilize FTI at an alternate work site. All FTI is to remain in the confidential room and processed there.

Email Communications/ Facsimile and Facsimile Devices

To minimize the possibility of incidents or breaches involving FTI, email transmissions and fax communications are prohibited from containing FTI.

FTI Disposal/Destruction

All FTI must be shredded using the crosscut shredder in the confidential room. The crosscut shredder in the confidential room produces particles that are 1 mm x 5 mm (0.04 in. x 0.2 in.) in size.

Internal Inspections

Annual internal inspections must be completed before the last day of the first month each year. as outlined on the Internal Inspections Implementation Report. Inspections must be completed by the authorized Manager. The results will be reported to the California Department of Social Services (CDSS) on the provided Safeguard Activity Report.

Manager will complete the Internal Inspection Report. Any findings identified during the inspection will be recorded on the Internal Inspections Plan of Action and Milestones (POA&M). All findings must be corrected by the date recommended on the Internal Inspections POA&M.

Restricting Use of Personally Owned Computers

No personally owned computers are to be used in any capacity involving FTI.

Controlling Access to Areas Containing FTI

Supervisor will maintain a list of all authorized staff. LMS will maintain history of the completion of the annual FTI training and dates of background clearances completed for all authorized staff.

References:

PUB 1075

MPP 20-006.7

ACLs 18-51, 16-106, 15-56, 22-78

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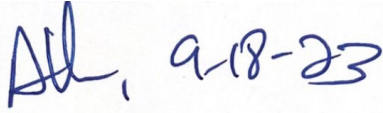
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Sunset Date:

This policy will be reviewed for continuance by 08/31/2025.

Approval for Release:



Rick Wanne, Director
Self Sufficiency Services