

Privacy Impact Assessment (PIA) for the

Center for Strategic Analysis

Office of Leasing

Real Estate Taxes Portal (RET)

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Stakeholders

Name of Information System Security Manager (ISSM):

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Name of Information System Security Officer (ISSO):

- Donald Gehl

Name of Program Manager/System Owner:

- Colleen McGann

Signature Page

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Information System Security Manager (ISSM)

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Program Manager/System Owner

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Chief Privacy Officer. Under the direction of the Senior Agency Official for Privacy (SAOP), the Chief Privacy Officer is responsible for evaluating the PIAs for completeness of privacy related information.

Abstract

GSA Office of Leasing is implementing a Real Estate Tax (RET) Portal on the Salesforce platform. This RET Portal allows for the electronic collection and efficient processing of real estate tax adjustments for GSA leased properties in accordance with GSA lease terms. GSA leased building owners will submit data and documentation relating to property taxes for buildings leased to GSA. Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain unstructured PII, as discussed in question 2.1 below.

Overview

GSA Office of Leasing and PB-ITS maintains the RET portal to reduce inefficiencies by automating the intake and routing of documents from lessors, tracking processing of adjustment, reducing administrative burden associated with managing documentation and improving the accuracy of tax calculations and reimbursements to the Lessors.

GSA Office of Leasing has implemented a Real Estate Tax (RET) Portal on the Salesforce platform. This RET Portal allows for the electronic collection and efficient processing of Real Estate Tax adjustments for GSA Leased properties in accordance with GSA lease terms. GSA Leased building owners submit data and documentation relating to property taxes for buildings leased to GSA. Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain PII but are not required to. To use the portal, Lessors must register. Registered users have the ability to search for their leases and to upload the associated tax documentation. Registered users only have access to their lease information and to the documentation that they submit.

RET uses Salesforce two-factor authentication as a security measure. A visual flow will be initiated once the user logs in by providing a valid username and password. This flow generates a 5 digit random code and emails it to the user. The user is presented with a screen to enter this 5 digit code to successfully authenticate and once authenticated the user is allowed to login to the community.

Uploaded documentation is sent to GSA Real Estate Exchange (G-REX) via integration with the Salesforce application. When a user submits an RET case in Salesforce, a notification is sent from Salesforce to G-REX with information regarding the case and the documents that were submitted.

G-REX is the System of Record for Lease and Lease Project Documentation. GSA employees will access the documents through the electronic lease file in G-REX and process the escalation.

Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain Names, Addresses, Tax ID Numbers (which may be SSN for small business owners), Business or Home Addresses of Property Owners, Phone Numbers and other personally identifiable information. Submissions to RET Portal are only visible and accessible by the individual who has made the submission. No external entities are able to access information submitted by others. Documents are transmitted to G-REX via integration.

Only GSA employees with the appropriate level of access to G-REX are able to view the submissions to the application.

System Qualification

1. Does your system collect any information in identifiable form (personal data) on the general public? (If “Yes”, a System Assessment is required.)

Yes

2. Does your system collect any information in identifiable form (personal data/information) on government employees? (If “Yes”, a System Assessment is required.)

No

3. Has a PIA been done before for the system?

Yes. May 4, 2018

Section 1.0 Authorities and Other Requirements

1.1 What specific legal authorities and/or agreements permit and define the collection of information by the application in question?

Pursuant to 40 U.S.C. 585 the General Services Administration Administrator has the authority to “enter into a lease agreement with a person, copartnership, corporation, or other public or private entity for the accommodation of a federal agency in a building (or improvement) which is in existence or being erected by the lessor to accommodate the federal agency.”

More than half of GSA Lease Agreements allow for Real Estate Tax Adjustments. To make such adjustments, GSA requires submission of property tax bills and proof of payment of property taxes for processing. The application does not require PII specifically; however, GSA recognizes that there may be PII may be contained within the submitted property tax documentation generated by the taxing authority.

1.2 What Privacy Act System of Records Notice(s) (SORN(s)) applies to the information?

eLease SORN, [GSA/PBS-5](#) established G-REX as the System of Record for Lease Documentation. Documents submitted in the RET Portal are stored in G-REX.

1.3 Has a System Security Plan (SSP) been completed for the information system(s) supporting the application?

As a Salesforce Minor application in the WS ORG which falls under EAS (Enterprise Application Services); EAS SSP authorization expires March 31, 2021. RET interacts with the GREX system which has an approved ATO (expiration August 17, 2021).

1.4 Does a records retention schedule approved by the National Archives and Records Administration (NARA) exist?

Documents loaded into RET are considered "intermediary" to the ultimate location where these documents are stored; the leasing files themselves in GREX.

To that end, RET will store the documents under DAA-GRS-2017-0003-0002 (GRS 5.2/020) - "Intermediary Records" with a retention period based on whether a lease is active or closed (aka terminated, expired).

After a lease is closed, those documents stored in RET will be deleted 2 fiscal years following the lease close date. The official copy of those RET documents will be considered part of the Leasing File Records stored in GREX. (DAA-0121-2015-0001-0015 (121.3/031) - "Leasing File Records."

Those Leasing File Records (with the RET-supplied documents) stored in GREX are retained for 12 fiscal years and destroyed unless there is a legal hold or business reason to hold up on that destruction.

1.5 If the information is covered by the Paperwork Reduction Act (PRA), provide the OMB Control number and the agency number for the collection. If there are multiple forms, include a list in an appendix.

The information is not covered by the PRA.

Section 2.0 Characterization of the Information

The following questions are intended to define the scope of the information requested and/or collected, as well as reasons for its collection.

2.1 Identify the information the application collects, uses, disseminates, or maintains.

The application collects tax documentation and data from External GSA Lessors who hold a GSA lease. Data that is collected is associated with each document upload/submission

(tax year, block and lot number, tax bill frequency, tax period start and end date, municipality). Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain Names, Addresses, Tax ID Numbers (which may be SSN for small business owners), Business or Home Addresses of Property Owners, Phone Numbers, cancelled checks with account numbers and other personally identifiable information.

All accounts must register first; lessors must provide an email address, name.

2.2 What are the sources of the information and how is the information collected for the application?

The application collects tax documentation and data from External GSA Lessors who hold a GSA lease where the agreement allows for Real Estate Tax Adjustments. These adjustments require submission of property tax bills and proof of payment of property taxes for processing. This tax documentation is created by the associated taxing authority which sends it to the Lessor, who, as a registered RET Portal user, can search for their leases and upload the associated tax documentation

2.3 Does the application use information from commercial sources or publicly available data? If so, explain why and how this information is used.

No.

2.4 Discuss how accuracy of the data is ensured.

The application does not check the accuracy of the information provided. The review occurs manually via a document review in G-REX. The application is not intended to check the data. It is a communication conduit with the Government. The nature of tax documentation and data is such that manual review is required.

2.5 Privacy Impact Analysis: Related to Characterization of the Information

Privacy Risk: Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain Names, Addresses, Tax ID Numbers (which may be SSN for small business owners), Business or Home Addresses of Property Owners, Phone Numbers and other personally identifiable information.

Mitigation: Document submissions to RET Portal are only visible and accessible by the individual who has made the submission. No external entities are able to access information submitted by others. Documents are transmitted to G-REX via integration with Salesforce. GSA employees will access the documents through the electronic lease file in G-REX and process the escalation. Only GSA employees with the appropriate level of access to G-REX are able to view the submissions to the application.

Section 3.0 Uses of the Information

The following questions require a clear description of the application's use of information.

3.1 Describe how and why the application uses the information.

The information collected in the RET Portal is used solely to process Real Estate Tax Adjustments pursuant to GSA Lease terms with External Lessors. This documentation is collected to ensure proper accurate and timely payment of property taxes. Data collected is related to the document uploads made each year for a lease for easy identification purposes in the G-REX Application. Submission dates, tax years and associated system data will be used to effectively manage the efficiency of the Lease Contract Administration program (analyze processing time, utilization).

3.2 Does the application use technology to conduct electronic searches, queries, or analyses in an electronic database to discover or locate a predictive pattern or an anomaly? If so, state how GSA plans to use such results.

No.

3.3 Are there other components with assigned roles and responsibilities within the system?

Documents are shared with G-REX. The system allows External Lessors to search their lease using REXUS data that is publicly available. Publicly available read-only data in REXUS is pushed to Salesforce via Cast Iron. The integration is one-way: REXUS does not receive information from RET Salesforce.

3.4 Privacy Impact Analysis: Related to the Uses of Information

Privacy Risk:

- 1) How does GSA ensure that information is handled in accordance with the uses and processes described above?

Mitigation:

- 1) All access changes for GSA users must be submitted via ServiceNow and approved by the application owner. Only upon approval from the application owner will GSA Salesforce administrators add or change access settings for the given user. Access to the application is controlled by permission sets which provide granular control over access to data within the application. All permission sets for the RET application are clearly identified, following GSA IT naming conventions, and can be used to produce a comprehensive list of users which can be evaluated as needed by the application owner. In the event that unauthorized access is identified, GSA IT will utilize Salesforce Event Monitoring to evaluate and determine the extent of unauthorized access (if any).
- 2) External users do not have access to other system data, and can only view data that they themselves submitted. They can only access a lease if they are the recorded owner in REXUS or they have designated access to an alternate point of contact via an application workflow. They cannot access any lease where they are not the awarded owner or alternate designated by the owner. They must register first, with 2 factor authentication.

2 factor authentication is enforced for all external users. After registration they can login with username and password at which point they will only be able to see leases where they are the recorded owner or designated alternate. Documents submitted using the RET Portal are only accessible to the recorded owner or alternate as described above.

Internal GSA employees processing Real Estate Tax adjustments view documents in G-REX and must have appropriate access to do so.

Section 4.0 Notice

The following questions seek information about the application's notice to the individual about the information collected, the right to consent to uses of said information, and the right to decline to provide information.

4.1 How does the application provide individuals notice prior to the collection of information? If notice is not provided, explain why not.

The application contains the following Privacy Act Notice, developed in consultation with the GSA Privacy Office:

“GSA collects and processes Real Estate Tax escalation documentation from individuals and businesses through this Real Estate Tax Portal (RET) pursuant to the terms of your GSA Lease Agreement and 40 U.S.C. Sec. 585.. GSA may use information you submit pursuant to its published Privacy Act system of records notice, GSA/PBS-5, eLease.

Use of RET is intended to expedite the processing of your Real Estate Tax Escalation request. Your use of RET is voluntary; however, if you do not submit the requested information via this electronic portal, a delay in processing your Real Estate Tax Adjustment may occur.

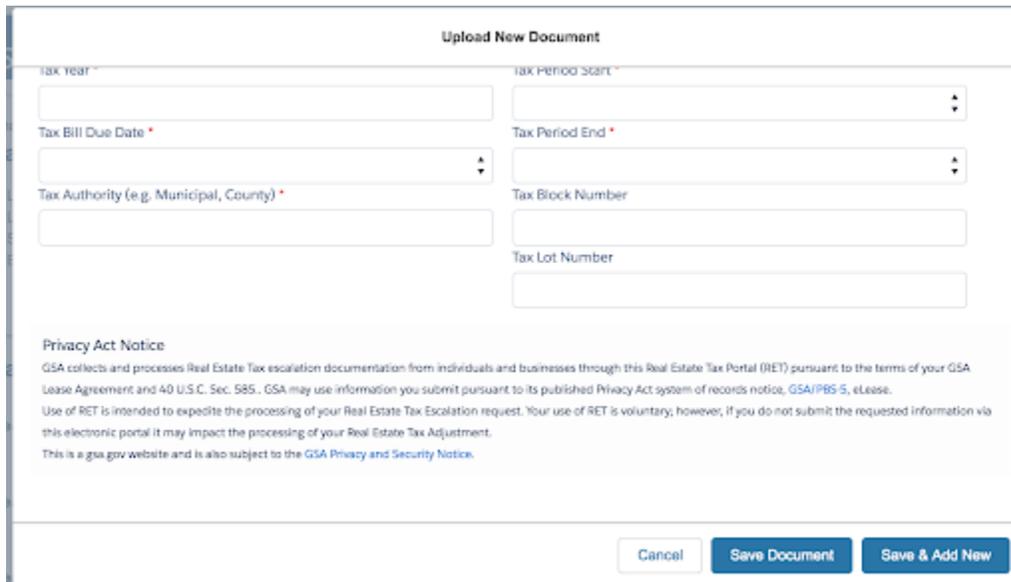
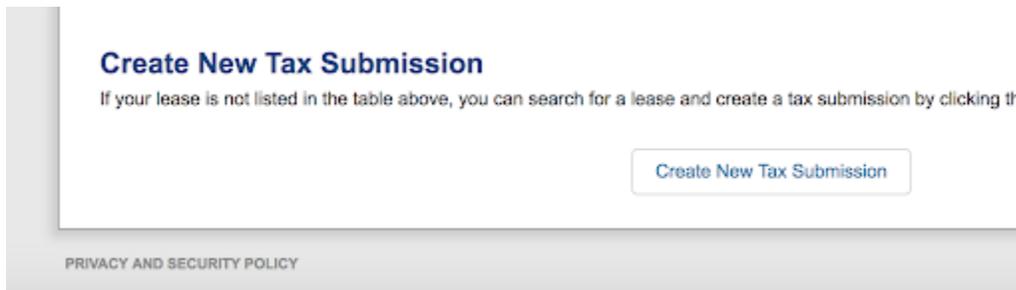
This is a gsa.gov website and is also subject to the GSA Privacy and Security Notice.”

4.2 What opportunities are available for individuals to consent to uses, decline to provide information, or opt out of the application?

See Privacy Act Notice in 4.1

4.3 Privacy Impact Analysis: Related to Notice

The notice explicitly states the intended purpose for the collection of this information and its use in processing Real Estate Tax Adjustments in accordance with the Lease Contract. The notice informs the user or the potential for delay in processing for failing to submit documentation via this portal. Privacy notice is displayed at several places and across the community as a link in footer.



Privacy Risk: None

Mitigation: N/A

Section 5.0 Data Retention by the application

The following questions are intended to outline how long the application retains the information after the initial collection.

5.1 Explain how long and for what reason the information is retained.

RET is part of a system of record for the contributing individuals and property owners of non-Federal properties, since those documents/lease are uploaded and maintained here for those external parties' reference and review. The RET portal will retain submitted data and documents so as to provide a record for the property owner. Documents such as tax bills, invoices and proof of payment which may include bank statements and canceled checks as documentation is part of that content being uploaded and maintained in RET.

5.2 Privacy Impact Analysis: Related to Retention

Privacy Risk: Risks associations with data retention are extremely low. Documents submitted using the RET Portal are only accessible in Salesforce by the person who initiated the submission. Records for Leases are retained for 12 years after the expiration of any lease documents.

Mitigation: Documents maintained in RET will be retained as "Intermediary Records" under the following records retention schedule (GRS 5.2/020 - DAA-GRS-2017-0003-0002) with the understanding that RET records will be retained in the RET system for reference purposes while the lease is active. Once the lease is terminated or expires, those documents will be treated as intermediary records and destroyed at the end of the fiscal year, with the official copy of those documents being retained with the associated lease in GREX.

Section 6.0 Information Sharing

The following questions are intended to describe the scope of the application information sharing external to the Agency. External sharing encompasses sharing with other federal, state and local government and private sector entities.

6.1 Is information shared outside of GSA as part of the normal agency operations? If so, identify the organization(s) and how the information is accessed and how it is to be used.

No.

6.2 Describe how the external sharing noted in 6.1 is compatible with the SORN noted in 1.2.

System information may be accessed and used by authorized GSA employees and contractors to conduct official duties associated with Federal government building leases. The routine uses of information are listed in [GSA SORN eLease PBS-5](#).

6.3 Does the application place limitations on re-dissemination?

N/A

6.4 Describe how the application maintains a record of any disclosures outside of the Agency.

RET is the primary way for lessors to access/update their tax docs and maintain logs when they do. Should GSA make any "routine use" disclosures of PII in accord with the [GSA/PBS-5 eLease SORN](#), those would be made and recorded from the [GREX PIA](#).

6.5 Privacy Impact Analysis: Related to Information Sharing

N/A

Section 7.0 Redress

The source for reference data contained in the RET Portal is an internal GSA application “REXUS” which is a portfolio tool to track GSA-controlled property. Lease data such as location and contract number displayed in the RET Portal cannot be changed via the Portal itself. Per Lease contract requirements a property owner must reach out to the GSA lease contracting officer to formally change any information associated with a contract number.

Building owners submit tax documents and associated tax data to GSA via the RET portal. A building owner who wishes to update or delete documents and/or associated data submitted through the RET portal can do so directly on the Tax Submission made via the Portal and resubmit to the government using the interface.

7.1 What are the procedures that allow individuals to access their information?

Requests from individuals for access to their records may also be addressed to the G-REX Program Manager. GSA rules for individuals requesting access to their records are published in 41 CFR part 105-64.

7.2 What procedures are in place to allow the subject individual to correct inaccurate or erroneous information?

Individuals may contest their records' contents and appeal determinations according to GSA rules published in 41 CFR part 105-64.

7.3 How does the application notify individuals about the procedures for correcting their information?

The Privacy Act Statement within the application includes a reference to the SORN which notifies individuals about the procedures for correcting information.

7.4 Privacy Impact Analysis: Related to Redress

Privacy Risk: No new risk. Any lessor information provided by GSA regarding the lessor comes from the System of Record which has existing redress procedures. All other information is provided by the lessor themselves. Lessors have the ability to update or resubmit their submissions.

Mitigation: If a participant or applicant is concerned that there may be incorrect or incomplete information in the system, they can email or call their GSA Contracting Officer.

Section 8.0 Auditing and Accountability

The following questions are intended to describe technical and policy based safeguards and security measures.

8.1 How does the application ensure that the information is used in accordance with stated practices in this PIA?

Audit trails are kept within the RET database for all inserts, updates, and deletions of data. This information can be queried by personnel with access to the audit logs to investigate or reconstruct potential issues related to the system.

Role-based access is implemented in the system and each agency has a role assigned so that the users cannot see data which they do not have a business need to know.

Accesses by the different individuals are audited at the platform level of the application and can be researched in the event of a security or privacy incident. The O & M team reviewed the logs and reported any anomalies to business owners and ISSO. ISSO also performs monthly log review.

8.2 Describe what privacy training is provided to users either generally or specifically relevant to the application?

All Federal Government employees and contractors receive annual general security awareness and privacy training. This is relevant to how the application records are handled and users will understand the importance of protecting the records and documents stored in the system. None of the Salesforce applications encrypt documents and this would be a risk assumed by the Workspaces org or a larger SF entity, and not RET specifically. Federal employees and contractors acting on the government's behalf access the information collected in the RET Portal via internal application G-REX. Privacy and security training is required by all Federal Employees and contractors acting on their behalf and there is no specific security training in relation to G-REX. Since federal Employees do not use the Salesforce RET Portal directly the only applicable training would be for the recipient application G-REX. There is no required training for External users.

8.3 What procedures are in place to determine which users may access the information and how does the application determines who has access?

Access to the Salesforce Real Estate Tax Application is managed by a similar ticketing process. Access requests are submitted through the ServiceNow request form where they are routed to the application owner for approval. Upon approval, the user and related access permissions are provisioned. In the event that a user leaves GSA, their account is automatically disabled via sync with Active Directory. Access is restricted to Lessors with the requirement to submit property tax docs to GSA. For RET there will be no internal users. External submissions by lessors will flow through RET to G-REX. GSA employees' access to G-REX is governed by its own access policies.

External individuals register for the RET application through a public facing web page. Upon registration, they do not have access to any system data and will only be able to access data and documents that they themselves create. The user access is denied only if the user is not registered in advance. However, an external contact logging on has access to only submissions made from that log on account. There is no requirement for, or approval process for external

user registration. Anyone with a valid email address (needed for the 2-factor authentication) can register. There is no risk there as submission of tax documents does not guarantee approval. Review and approval is a separate process. There is no restriction

8.4 How does the application review and approve information sharing agreements, MOUs, new uses of the information, new access to the system by organizations within GSA and outside?

Example: All MOUs are reviewed by the program manager, security POC, Privacy Officer, and counsel and then sent to A&A Review Team for formal review.

There are no MOUs in place or planned at this time.