



## *Senior Agency Official for Records Management 2022 Annual Report*

The National Archives and Records Administration (NARA) requires Senior Agency Officials for Records Management (SAORM) to provide an annual report demonstrating how agencies are handling important records management initiatives as identified by NARA.

NARA uses the reports to determine the overall progress of the federal government in managing its records and the transition away from paper to digital formats, and to identify best practices and model solutions within federal agencies.

On June 28, 2019, the Office of Management and Budget (OMB) and NARA issued a memorandum, *Transition to Electronic Records* ([M-19-21](#)), to ensure that all federal records are created, retained, and managed in electronic formats. M-19-21 gave agencies until the end of December 2022 to comply with several specific deadlines.

On December 23, 2022, OMB and NARA issued a new memorandum, *Update to Transition to Electronic Records* ([M-23-07](#)) reinforcing the goals in M-19-21 and extending the 2022 deadlines to June 30, 2024.

Additionally, on January 1, 2021, Congress enacted the Preservation of Electronic Messages and Other Records Act, amending 44 U.S.C. Chapter 29, that requires the electronic capture, management, and preservation of such electronic records in accordance with the records disposition requirements of 44 U.S.C. Chapter 33.

This year's SAORM report provides an opportunity for agencies to report on plans and progress towards electronic recordkeeping and preservation under these requirements, as well as other important records management initiatives.

**The reporting period begins on January 9, 2023, and reports are due back to NARA no later than March 10, 2023.**

NARA plans to post your 2022 SAORM report on the NARA website upon receipt. Please ensure that your agency's report is a publicly releasable version. This action is in the interest of transparency in government and to promote collaboration and communication among agencies. NARA intends to list any non-responding agencies in a summary report on our website.

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Instructions for Reporting:

- This template covers records management program developments, including those related to the transition to electronic recordkeeping as required by M-19-21 and M-23-07.
- Please be brief and precise in your answers. Limit answers to each question to no more than 500 words.
- Please complete the questions/items below and send the report to [rmsselfassessment@nara.gov](mailto:rmsselfassessment@nara.gov). Include the words “SAORM 2022 Annual Report - [Agency Name]” in the subject line of the email.
- If you are responsible for records management in multiple agencies, components, or bureaus, please determine how you will submit reports to NARA. While NARA prefers a comprehensive report, you may submit separate reports for each component.

NARA may follow up with agencies to obtain additional information and/or documentation related to responses provided in the template.

As in previous years, we will be validating selected questions and responses from agencies. Your agency may be selected at random to provide additional documentation and/or take part in interviews to discuss your records management program activities.

Provide the following information (required):

- Name of SAORM: [Celia Y. Doggette](#)
- Position title: [Director, Identity and Records Protection \(IRP\)](#)
- Address: [1111 Constitution Ave, Washington, D.C. 20224](#)

**1. What agencies, bureaus, components, or offices are covered by this report and your position as SAORM and which will be reporting separately?**

*Please provide a list and indicate any that are new or have been changed due to reorganization or other circumstances.*

[Internal Revenue Service \(IRS\)](#)

**2. In response to the COVID-19 pandemic, have any of the temporary adaptations to agency business processes become permanent improvements to the management and preservation of electronic records?**

- Yes
- No
- Not applicable, no adaptations were needed
- Do not know

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*Please explain your response. (If Yes, include details of the changes and why they became permanent. If No, or Do not know, please explain your answer.)*

IRS adaptations to a virtual work environment and a greater reliance on technology to conduct business have absolutely provided (somewhat unexpected) positive results to agency records management and recordkeeping improvements. The Records and Information Management (RIM) program office has long advocated and worked with agency business units (BUs) for a transition from paper to electronic recordkeeping processes in accordance with *OMB/NARA Memorandum Transition to Electronic Records (M-19-21)* and in support of other agency modernization requirements. An increase in requests to establish and/or improve network-backed records storage environments (with automated records management tools/functionality) represent ongoing operational and organizational enhancements.

The COVID-19 pandemic has impacted the delivery of staff training Servicewide. Training strategies going forward will build on lessons learned from adaptations made to classroom training materials for virtual delivery and instructor training on new technology needed to teach remotely.

Public-facing, the IRS had to consider new ways to interact with taxpayers, particularly since in-person assistance was greatly curtailed. The IRS Non-Filers' online tool, developed to support taxpayers during the COVID-19 pandemic, remains available to help taxpayers sign up for Economic Impact Payments (EIP) and is expected to stay in use.

**3. Has your agency taken action to meet the goal to manage, preserve and transfer all permanent records in an electronic format with appropriate metadata by June 30, 2024? (M-19-21, 1.2 and M-23-07, 1.1 and 1.2)**

- Yes  
 No  
 Do not know

*Please explain your response with specific actions taken, challenges and results.*

IRS reached full email compliance in 10/2017, using native records management functionality in the Exchange 2016 Outlook environment. Retentions are set at the account-level based on IRS's Capstone approach. All mailboxes of designated Capstone officials are automatically and permanently maintained and will be transferred to NARA in electronic format (as approved by NARA on 09/25/2017), under Job No. GRS 6.1-0058-2017-0001. In FY 2021, RIM initiated actions to ensure IRS can effectively transfer Capstone-related emails to NARA as prescribed by M-19-21. Efforts included coordinating with IRS Information Technology (IT), NARA, and Treasury; documenting procedures; and facilitating a tabletop exercise. This process ensures IRS can effectively encrypt, export, and transmit permanent electronic Capstone email records.

As of December 2020, all identified permanent electronic records are electronically managed with EMC Documentum or SharePoint/AvePoint Records Manager module. IRS has created a

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taxonomy for permanent records, associated permanent records schedules against taxonomy terms, and deployed the tools that enable the application of this taxonomy.

**4. Has your agency taken action to meet the goal to manage and preserve all temporary records in an electronic format by June 30, 2024? (M-19-21, 1.3 and M-23-07, 1.3)**

- Yes  
 No  
 Do not know

*Please explain your response with specific actions taken, challenges and results.*

Modernizing the IRS's information technology systems and appropriately managing all electronic records is one of the agency's top priorities. While we have a roadmap to success, the agency needs more time to finalize the electronic recordkeeping technology, policy, and process changes that will ensure records management compliance and preservation of taxpayer records are not compromised during these transformations. COVID-19 resources and operational impacts have eased and an incremental return to business-as-usual allows for an escalation in Servicewide improvements that support the underlying modernization goals and objectives described in the President's Management Agenda but not at the levels or pace to meet the June 30, 2024, deadline.

NARA approved IRS's exception request to the requirements of OMB/NARA Memoranda M-19-21 and M-23-07, including the terms of paragraphs 1.3 to manage and preserve all temporary records in an electronic format by December 31, 2030.

The Service has already made significant progress towards the requirement with the following (ongoing) key initiatives and technological advancements:

- Enterprise migration to Microsoft (M) 365 cloud, SharePoint Online and OneDrive to allow for robust management of temporary records in electronic format; Interim retention policy of temporary records in electronic format; configuration in M365 cloud environment; I-Drive migration, hard drive sync, and OneDrive deployment.
- Drafted digitalization/digitization interim guidance (IG), including technical, metadata, and quality assurance requirements for revision of Records Office Internal Revenue Manual (IRM) 1.15.6 *Managing Electronic Records*.
- Testing and deploying Servicewide scanning to digitize paper documents, and when allowable and once verified and securely uploaded to the related case processing system (via scanning and electronic system validation and compliance processes and assessments), destroy the paper copies.
- Expanded use of taxpayer digital communications including increased online services and deploying documentation upload tools that provide a way for taxpayers to submit required documentation electronically instead of responding via mail.

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- Reassessing records schedules with Counsel and records owners for high-volume paper returns and other records with extended retention schedules to ensure IRS is only keeping records for as long as they are required by law or for operational needs; and reviewing schedules to ensure electronic versions of previously scheduled hard copy records are appropriately updated.

**5. Will your agency meet the requirements of M-19-21, 1.3 and M-23-07, 1.3 to close agency-operated records storage facilities and transfer inactive, temporary records to Federal Records Centers or commercial records storage facilities by June 30, 2024?**

- Yes  
 No  
 Not applicable, all records are in electronic format  
 Do not know

*Please explain your response with specific actions taken, challenges and results.*

The IRS does not store inactive temporary and/or permanent records in an agency-operated records center; all records are stored internally and transferred to NARA/Federal Records Centers (FRCs) when eligible.

On February 2, 2023, NARA approved IRS's exception request to the requirements of OMB/NARA Memoranda M-19-21 and M-23-07 to produce paper records and to continue to store those records at the FRCs until December 31, 2030.

The IRS is still aggressively planning for when NARA/FRCs will no longer accept its transfers of permanent or temporary records in analog (paper) formats, but this extension allows for better synchronization of modernization efforts Servicewide and provides a more realistic and viable compliance goal.

**6. Does your agency have policies and procedures that incorporate records management into the information governance (IG) framework for information, data, and other agency information management? (This includes a relationship between CIO, CDO, SAORM, DRO/ARO, Records Management (RM) Staff, Security, Privacy Officers, and FOIA)**

*Note: The incorporation of records management into information governance is part of the framework covered by [OMB Federal Data Strategy - A Framework for Consistency \(M-19-18\)](#) as it provides a vision for managing and using federal data, along with recordkeeping requirements included in [OMB Circular A-130, Managing Information as a Strategic Resource](#).*

- Yes  
 No  
 Do not know

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*Please explain your response and provide details about how your agency's policies enhance IG and RM's role or relationship to it.*

As the SAORM, I promote records management as a Servicewide mission critical function. Initiatives that I oversee to certify records management directives, policies, procedures, and retention schedules are properly implemented in conjunction with agency stakeholder activities include:

- Creation of a comprehensive electronic records management (eRM) Governance Model (including a formal RIM support request intake process), organization of RIM staff into eRM roles/responsibilities, and active participation in eRM Change Control process to manage changes to unstructured and structured systems to create, organize, secure, maintain, use, and dispose of information in alignment with OMB/NARA Directives M-19-21/M-23-07, the Federal Records Act, and the Presidential Memorandum.
- Partnership with IT and the Enterprise Digitalization and Case Management Office (ED&CMO) to coordinate compliance activities related to paper, digitization and structured data and comply with M-19-21/M-23-07.
- Participation in a variety of Servicewide digitization/digitalization strategy working groups/initiatives, including Separating Employee Clearance (SEC) Enterprise Case Management (ECM), Cloud projects, and other IRS modernization efforts in scope with mandates.
- RIM policy updates, including IRM 1.15.6 *Managing Electronic Records* relating to use of collaboration tools such as M Teams and M365, and recordkeeping responsibilities.
- Drafted interim digitalization/digitization policy for Servicewide use.
- Implemented digitization (scanning) and electronic system validation and compliance processes and assessments.
- Engagement with IRS business units to review/update records inventories and files plans to identify current recordkeeping requirements.

IRS reached full email compliance in 10/2017, using native records management functionality in the Exchange 2016 Outlook environment. Retentions are set at the account-level based on IRS's Capstone approach. All mailboxes of designated Capstone officials are automatically and permanently maintained and will be transferred to NARA in electronic format (as approved by NARA on 09/25/2017), under Job No. GRS 6.1-0058-2017-0001.

IRS reached full compliance in managing permanent electronic records in 12/2020, using M SharePoint with an AvePoint records management add-on and records management tools in the Documentum environment to ensure all unstructured data (including permanent records) have appropriate retentions and that dispositions are electronically carried out.

The IRS Records Office, in conjunction with the IT organization and others are actively engaged in multiple digitization/digitalization working groups and initiatives that are transforming the



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way IRS conducts business and manages records. The IRS is committed to addressing challenges associated with large volumes of paper. The IRS digitalization strategy establishes an enterprise vision for converting paper-based forms and correspondence, and for transforming business processes to convert documents into data that is accessible and easily processed to improve taxpayer experience and drive efficiencies. This digitalization strategy provides centralized planning and coordination for these efforts to advance the IRS's e-recordkeeping commitments.

IRS is committed to a Servicewide records management responsibility. Records management internal controls are part of the annual IRS Federal Managers' Financial Integrity Act (FMFIA) assessment. The FMFIA requires that each agency head establish internal controls to ensure that the agency uses its financial resources effectively and manages them securely. The IRS uses the Internal Controls Managerial Assessment (ICMA) to measure compliance and risk related to financial stewardship activities and provide a general assessment of all IRS controls. The assessment contains five records-related internal control valuations for Front Line Managers (FM) and Senior Managers (SM), including:

**FM-22.** I address and correct practices in my organization that could put Federal Tax information, taxpayer records, data, or remittances at risk of loss, theft, destruction, or disclosure.

**FM-24.** I document and report any system or application flaws or vulnerabilities that could put taxpayer or employee information at risk of loss, theft, improper access, or inadvertent disclosure as soon as I become aware of one.

**SM-15.** I understand what constitutes an official record, and I preserve all records in an electronic or paper format, as appropriate.

**SM-16.** I know who to contact or where to find information if I have questions about maintaining or disposing of official records.

**SM-17.** I understand what a litigation hold is and know what I should do if I receive notification of one.

**7. Has your agency developed policies and procedures to ensure the capture and preservation of electronic messages, including when hardware or software is upgraded?**

*Note: Electronic messages means electronic mail and other electronic messaging systems that are used for purposes of communicating between individuals. Electronic messages that satisfy the definition of a federal record under the Federal Records Act are electronic records. This includes email, text messages, chat messages, voicemail, social media posts, and other similar applications. (See: [Email Management](#) and [CFR 1236: Electronic Records Management](#))*

Yes

No

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Do not know

*Please explain your response and include details of your agency's methods to capture and preserve electronic messaging records or challenges preventing you from doing so.*

IRS has adopted the Capstone Approach for managing email (approved under NARA Job No. GRS 6.1-0058-2017-0001). Appropriate retentions have been applied (in M Outlook) based on where the account holder falls within the email retention schedule (permanent for Capstone accounts, and 20 years for all other employee accounts). All retentions are set at the Enterprise level and dispositions are configured to take place electronically (and automatically, though some manual intervention is still necessary). For instance, end users still have the responsibility to copy any record email to another record keeping system if longer retention is required, or required as supporting documentation in another recordkeeping system. For Capstone officials, even if an email is deleted, it remains permanent (although no longer visible to the end user) until transfer to NARA. For all employees, IRS also places litigation holds (which remove the custodian's ability to delete an email) on any email account to safeguard records subject to an eDiscovery, Freedom of Information Act (FOIA) requests, or other investigative process.

IRS has upgraded to M's Office 365 which includes Exchange Online. This is part of its IT Strategic Plan to modernize IRS information technology systems. The transition of Outlook mailboxes to the Cloud is transparent to the users and Outlook operates the same as when it was deployed, including retention application. M Office 365 brings together advanced system security, business, and records management tools to oversee the creation, access to, modification, or deletion of any email record. The system ensures protection and accountability for unauthorized access to and modification of email records. The system also has the capability to audit a record's custodian accessing, modifying, or deleting email records in their custody.

**8. Is your agency using or exploring cognitive technologies to identify records and distinguish between temporary and permanent retention?**

*Note: Cognitive technologies generally describe automated technologies that can be applied to recordkeeping practices and procedures. These include Artificial Intelligence, Robotic Process Automation, Software Robot or Bot, and other machine learning technologies.*

- Yes  
 No  
 Do not know

*Please explain your response. (If Yes, include details on both methods and tools being explored, the level of accuracy and how that level is determined.)*

**9. Do you as SAORM regularly oversee and evaluate the effectiveness of your records management program and its compliance with statutes and regulations?**



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- Yes  
 No  
 Do not know

*Please explain your response including what specific measures you have incorporated into the SAORM role.*

I am committed to and actively support IRS's RIM program and its oversight of Servicewide compliance with records management statutes and regulations, and related obligations.

I schedule regular meetings with Records Office leadership to set program goals and objectives, and monitor progress. I provide strategic direction on a variety of records management initiatives, including:

- Compliance with NARA/OMB M-19-21 and M-23-07 electronic recordkeeping requirements through collaboration with IRS digitalization and case management stakeholders.
- Development and delivery of digitization strategy and policy guidance to transition IRS paper records to digital formats/platforms.
- Electronic data projects (access, use, updates, retention, and protection).
- Process and procedural improvements with IRS Procurement to safeguard IRS records information by ensuring records management requirements and contract employee records responsibilities are embedded in contract language; development of records requirements language for adoption by Procurement for use in all vendor contracts to comply with NARA regulations and safeguard IRS information.
- Revision and release of mandatory RM training with updated guidance on managing digitized records; communications released on updates to records policy/guidance related to digitized records.

**10. Is there specific policy or guidance you need from NARA to support the strategic direction of your records management program?**

- Yes  
 No  
 Do not know

*Please explain your response and include any comments on existing, pending, and future topics.\*

The IRS is diligently working to meet the challenges of M-19-21 and M-23-07 mandates, including verifying that supporting documentation such as updated NARA disposition approvals are considered and obtained as part of IRS's business transformation.

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IRS requests more job aids/tools to better understand how emerging technologies impact agency records and information programs, as well as a white paper on RIM and Federal Information Security Management Act (FISMA).

IRS is also anxiously awaiting the approval of permanent electronic records transfer requirements.

**11. Do you have any suggestions for how NARA can better engage with you and your program in your role as SAORM?**

- Yes
- No
- Do not know

*Please explain your response and include any comments on previous NARA SAORM engagements, topics for future engagements, or other suggestions.*