



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related  
Identity Theft*

**August 10, 2016**

**Reference Number: 2016-40-065**

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

**Redaction Legend:**

1 = Tax Return/Return Information

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# HIGHLIGHTS

## PROCESSES ARE NOT SUFFICIENT TO ASSIST VICTIMS OF EMPLOYMENT-RELATED IDENTITY THEFT

# Highlights

Final Report issued on August 10, 2016

Highlights of Reference Number: 2016-40-065 to the Internal Revenue Service Commissioner for the Wage and Investment Division and the Commissioner for the Small Business/Self-Employed Division.

### IMPACT ON TAXPAYERS

Employment-related identity theft occurs when an identity thief uses the identity of an innocent taxpayer to gain employment. Taxpayers may first realize they are a victim of employment-related identity theft when they receive an IRS notice of a discrepancy in the income they reported on their tax return. The identification of the discrepancy is from the IRS's Automated Underreporter (AUR) Program match of taxpayer income reported on third-party information returns (e.g., Forms W-2, Wage and Income Statement) to amounts reported by taxpayers on their individual income tax returns.

### WHY TIGTA DID THE AUDIT

This audit was conducted to evaluate the IRS's AUR processes to identify and assist victims of identity theft. In July 2011, TIGTA reported that the IRS is in a unique position to identify cases of employment-related identity theft. TIGTA recommended that the IRS implement procedures to timely alert taxpayers when the IRS becomes aware that their identity was stolen.

### WHAT TIGTA FOUND

Taxpayers identified as victims of employment-related identity theft are not notified. During the period February 2011 to December 2015, the IRS identified almost 1.1 million taxpayers who were victims of employment-related identity theft. In April 2014, the IRS started a pilot initiative to begin notifying taxpayers that they

may be a victim of employment-related identity theft. However, our review of the pilot notification initiative found that the IRS did not sufficiently design the pilot to include a representative sample of employment identity theft victims.

The IRS has not established an effective process to ensure that the required notice is sent to the Social Security Administration (SSA) to alert it of earnings not associated with a victim of employment-related identity theft. Our review of a statistically valid sample of 71 cases from the population of 1,878 Tax Year 2013 AUR cases closed as identity theft (i.e., case involved a discrepancy related to wages reported on the tax return) identified that the SSA has no record of receiving an IRS notice for 15 (21 percent) of the 71 cases.

Finally, TIGTA's review of another statistically valid sample of 71 Tax Year 2013 closed AUR cases from the population of 2,011 identity theft cases identified eight (11.3 percent) that were inaccurately processed. Based on these results, the AUR Program may have inaccurately processed an estimated 227 cases.

### WHAT TIGTA RECOMMENDED

TIGTA recommended that the IRS develop procedures to notify all individuals identified as victims of employment-related identity theft; develop a tracking process to ensure that notices are completed and sent to the SSA and send notices to the SSA for the 15 discrepancy cases TIGTA identified; and

\*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*

The IRS agreed with three recommendations and \*\*\*\*\*1\*\*\*\*\* with the fourth. The IRS plans to notify newly identified victims of employment-related identity theft starting January 2017. The IRS will also develop a process to track notices sent to the SSA and send notices for the 15 taxpayers that TIGTA identified. Finally, \*\*\*\*\*1\*\*\*\*\*

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TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

August 10, 2016

**MEMORANDUM FOR** COMMISSIONER, SMALL BUSINESS/SELF-EMPLOYED  
DIVISION  
COMMISSIONER, WAGE AND INVESTMENT DIVISION

**FROM:** Michael E. McKenney  
Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – Processes Are Not Sufficient to Assist Victims of  
Employment-Related Identity Theft (Audit # 201540015)

This report presents the results of our review to evaluate Automated Underreporter processes to identify and assist potential victims of identity theft. In addition, we evaluated the design, performance, and results of the Letter 4491-C, *Notice of Employment-Related Identity Theft*, initiative which sent notifications to individuals who were victims of employment-related identity theft. This audit is included in our Fiscal Year 2016 Annual Audit Plan and addresses the major management challenge of Taxpayer Protection and Rights.

Management's complete response to the draft report is included in Appendix VII.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. If you have any questions, please contact me or Russell P. Martin, Assistant Inspector General for Audit (Returns Processing and Account Services).



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*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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## *Table of Contents*

<a href="#">Background</a> .....	Page 1
<a href="#">Results of Review</a> .....	Page 5
<a href="#">Taxpayers Identified As Victims of Employment-Related Identity Theft Are Not Notified</a> .....	Page 5
<a href="#">Recommendation 1:</a> .....	Page 7
<a href="#">Processes Are Needed to Ensure That Income Not Earned by Victims of Employment-Related Identity Theft Is Reported to the Social Security Administration As Required</a> .....	Page 8
<a href="#">Recommendations 2 and 3:</a> .....	Page 9
<a href="#">Processes Do Not Always Ensure That Automated Underreporter Identity Theft Cases Are Accurately Resolved</a> .....	Page 9
<a href="#">Recommendation 4:</a> .....	Page 11
 <b>Appendices</b>	
<a href="#">Appendix I – Detailed Objectives, Scope, and Methodology</a> .....	Page 12
<a href="#">Appendix II – Major Contributors to This Report</a> .....	Page 14
<a href="#">Appendix III – Report Distribution List</a> .....	Page 15
<a href="#">Appendix IV – Outcome Measures</a> .....	Page 16
<a href="#">Appendix V – Letter 4491C, <i>Notice of Employment-Related Identity Theft</i></a> .....	Page 18
<a href="#">Appendix VI – Form 9409, <i>IRS/SSA Wage Worksheet</i></a> .....	Page 20
<a href="#">Appendix VII – Management’s Response to the Draft Report</a> .....	Page 21



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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*Abbreviations*

AUR	Automated Underreporter
CP	Computer Paragraph
E-Filed	Electronically Filed
IDTSpT	Identity Theft Specialized Team
IDTVA	Identity Theft Victim Assistance
IRS	Internal Revenue Service
ITIN	Individual Taxpayer Identification Number
SSA	Social Security Administration
SSN	Social Security Number
TY	Tax Year



## Processes Are Not Sufficient to Assist Victims of Employment-Related Identity Theft

### Background

Identity theft affects the Internal Revenue Service (IRS) and tax administration in two ways: fraudulent tax returns and misreported income. Figure 1 provides an illustrative description of both refund fraud and employment-related fraud.

**Figure 1: Description of Identity Theft Refund Fraud and Employment-Related Fraud**



Source: Treasury Inspector General for Tax Administration analysis of the identity theft process as it affects the IRS and taxpayers.

Taxpayers may first realize they are a victim of employment-related identity theft when they receive an IRS notice proposing a change to their tax liability due to a discrepancy in the income they reported on their tax return. The identification of the discrepancy resulting in understated income is from the IRS's Automated Underreporter (AUR) Program's<sup>1</sup> match of taxpayer income reported on third-party information returns (e.g., Forms W-2, *Wage and Income*

<sup>1</sup> The AUR Program matches taxpayer income and deductions submitted on information returns by third parties, e.g., employers, banks, or brokerage firms, against amounts reported by taxpayers on their individual income tax returns to identify discrepancies. For Tax Years 2009 through 2013, the program identified an annual average of 24 million individual tax returns that contain such discrepancies.



## *Processes Are Not Sufficient to Assist Victims of Employment-Related Identity Theft*

Statement) to amounts reported by taxpayers on their individual income tax returns. In cases of employment-related identity theft, the discrepancy results from the innocent taxpayer's stolen identity being used by another individual to gain employment. This can cause significant burden to innocent taxpayers, including the incorrect computation of taxes based on income that does not belong to them.

### **Process for working AUR cases**

IRS management indicated that resource limitations result in the AUR Program not reviewing every identified income discrepancy case. To identify discrepancy cases that will be worked, the AUR Program performs additional data analyses to select the cases most likely to produce tax assessments. Since Tax Year (TY) 2009, the AUR Program has reviewed between 4.3 million and 5.6 million tax returns each year. Figure 2 shows AUR Program totals for the number of tax returns identified with a discrepancy as well as the total number worked from TYs 2009 through 2013.

**Figure 2: AUR Program Case Closures – TYs 2009 Through 2013**

<b>TY</b>	<b>Tax Returns Identified With Income Discrepancy</b>	<b>Tax Returns Worked</b>	<b>Percentage of Tax Returns Worked</b>
<b>2009</b>	21,798,568	5,606,893	25.72%
<b>2010</b>	23,788,376	5,200,322	21.86%
<b>2011</b>	24,873,739	5,147,006	20.69%
<b>2012</b>	23,584,645	4,333,696	18.38%
<b>2013</b>	27,669,223	4,265,966	15.42%

Source: IRS queries of AUR Program inventory system.

For those tax returns selected to be worked in the AUR Program, tax examiners screen and review each discrepancy case to determine whether the case should be closed, transferred to another function, or referred to another tax examiner for further analysis prior to initiating taxpayer contact. When the discrepancy cannot be resolved internally, the tax examiner mails the taxpayer a notice stating that the AUR Program identified a discrepancy and the taxpayer needs to take action to resolve it. In most cases, the AUR Program mails the taxpayer a Computer Paragraph (CP) 2000, *Request for Verification of Unreported Income, Payments, or Credits*, notice. All notices are mailed to the address on the taxpayer's Master File<sup>2</sup> tax account. The IRS refers to this as a taxpayer's address of record.

<sup>2</sup> The IRS database that stores various types of taxpayer account information. This database includes individual, business, and employee plans and exempt organizations data.



## *Processes Are Not Sufficient to Assist Victims of Employment-Related Identity Theft*

Taxpayers may respond to the AUR notice by making additional tax payments to satisfy the discrepancy or provide documentation supporting their disagreement as to why they are not liable for the assessment being proposed by the IRS. Taxpayers can provide information supporting their disagreement by telephone, letter, or facsimile. For example, if a taxpayer states he or she did not earn the unreported income being questioned, the AUR Program sends a letter to the payer (employer) to request verification of the income.

If the taxpayer does not respond to the CP 2000 notice or is unable to provide documentation or an acceptable explanation, the IRS will issue a CP 3219-A, *AUR Statutory Notice of Deficiency*, which is the final notice. For those taxpayers who do not respond to this final notice, or are unable to provide support for the discrepancy, or do not petition the U.S Tax Court before the notice expires, the IRS will assess a tax liability for the underreported income. If the CP 3219-A notice is returned refused, unclaimed, or undeliverable, internal guidelines require tax examiners working these cases to use due diligence in locating the taxpayers. This includes a search of existing records to locate any updated address information.

### **Responses to AUR notices can identify taxpayers who are victims of employment-related identity theft**

In response to AUR notices, taxpayers can claim they are a victim of identity theft and request that the IRS not make assessments based on income earned by an identity thief. Figure 3 shows the required actions tax examiners took prior to June 2015 when a taxpayer claimed to be an identity theft victim.

***Figure 3: AUR Program Actions Taken When a Taxpayer Claimed to Be a Victim of Identity Theft***

	Required Actions
1	When a claim of identity theft is received, the AUR tax examiner places an identity theft indicator on the taxpayer's tax account to show that the taxpayer is claiming to be the victim of an employment-related identity theft. If the taxpayer provided a Form 14039, <i>Identity Theft Affidavit</i> , or police report, the case should be forwarded to the AUR Identity Theft Specialized Team (IDTSpT). <sup>3</sup>  If the taxpayer did not provide a Form 14039 or police report, the tax examiner should contact the taxpayer to obtain the necessary documentation before forwarding the case to the IDTSpT.
2	Once the case is received by the IDTSpT, a tax examiner verifies that the taxpayer's response to the notice indicates he or she is a victim of identity theft. If the response does not indicate the taxpayer is a victim of identity theft, the case is worked through normal AUR processing.

<sup>3</sup> The IDTSpT verifies the taxpayer's identity theft claim to make the identity theft determination.



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

Required Actions	
<b>3</b>	Subsequent to confirming the taxpayer's identity theft claim, the IDTSpT tax examiner determines if additional documentation is needed from the taxpayer to verify the existence of identity theft. If documentation is needed, the tax examiner should obtain it from the taxpayer. If the taxpayer does not provide the required documentation, the case is worked through normal AUR processing.
<b>4</b>	Once the IDTSpT tax examiner has all the required documentation from the taxpayer confirming employment-related identity theft, the tax examiner identifies the income that should be deleted from the taxpayer's tax account ( <i>i.e.</i> , income earned by the identity thief). The tax examiner is also required to send a Form 9409, <i>IRS/SSA Wage Worksheet</i> , to the Social Security Administration (SSA), <sup>4</sup> and closes the case on the AUR system with an AUR processing code denoting identity theft.

*Source: Summary of AUR Program required actions taken to process identity theft claims.*

In July 2015, the IRS transitioned to a new process for evaluating AUR identity theft cases. The IRS's Identity Theft Victim Assistance (IDTVA) Directorate, which is part of the Wage and Investment Division's Accounts Management function, is now responsible for making identity theft determinations on these case types. When taxpayers respond to an AUR notice stating they are victims of identity theft, tax examiners should research the individual's tax account to determine if the identity theft was already identified by the IRS. If not, the tax examiner is required to request a completed Form 14039 or police report from the taxpayer and, once received, the tax examiner will forward the case, including supporting documentation, to the IDTVA Directorate. The IDTVA Directorate confirms that Form 14039 is completed correctly and, if applicable, will obtain the required documentation and statements from the taxpayer to address the AUR Program's concerns. The IDTVA Directorate will make the identity theft determination, identify what income should be deleted from the taxpayer's account, and notify the AUR Program and the SSA when adjustments to the taxpayer's wages are warranted.

This review was performed at the Atlanta Campus AUR function in Atlanta, Georgia, during the period April 2015 through March 2016. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Detailed information on our audit objectives, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

<sup>4</sup> The Form 9409 is sent to the SSA to correct a taxpayer's wage record. See Appendix VI for an example of Form 9409.



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*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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*Results of Review*

**Taxpayers Identified As Victims of Employment-Related Identity Theft  
Are Not Notified**

Our review identified that, during the period February 2011 to December 2015, the IRS identified almost 1.1 million taxpayers who were victims of employment-related identity theft. The IRS identifies these victims when it processes electronically filed (e-filed) tax returns in which the Individual Taxpayer Identification Number (ITIN)<sup>5</sup> used to file the tax return does not match the SSN listed on third-party income documents associated with the tax return, such as a Form W-2. We previously reported<sup>6</sup> that the IRS has no procedures to notify taxpayers it identifies who are victims of employment-related identity theft. For example, in July 2011, we reported that the IRS is in a unique position to identify cases in which a taxpayer's SSN has been compromised. In reviewing the Forms W-2 attached to the returns, tax examiners can see that an SSN was used to gain employment that did not belong to the person filing the return.

We recommended that the IRS implement procedures that are proactive in timely alerting taxpayers when the IRS becomes aware that a taxpayer's identity has been stolen. Although the IRS agreed with the recommendation and responded that it was taking corrective actions, taxpayers identified as victims are still not being notified. On April 29, 2016, the IRS announced that it plans to begin notifying new victims of employment-related identity theft beginning in January 2017. Initially, the IRS will not notify victims it identified prior to January 2017, but will determine if it is necessary or feasible to notify these victims once the program is initiated.

**Process to identify victims of employment-related identity theft**

One of the IRS's corrective actions to our July 2011 report was to mark the tax accounts of taxpayers whose SSN was used to commit employment-related identity theft. The IRS took this action prior to the completion of our 2011 review. In February 2011, the IRS began identifying e-filed tax returns with an ITIN, but the Form W-2 attached to the tax return reported wages and withholding under a different taxpayer's SSN. The IRS refers to these filings as an ITIN/SSN mismatch. Once the e-filed tax returns are identified during processing, the IRS systemically

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<sup>5</sup> The IRS created the ITIN to provide a Taxpayer Identification Number, when needed for tax purposes, to individuals who do not have and are not eligible to obtain an SSN. Individuals assigned an ITIN are not entitled to work in the United States.

<sup>6</sup> Treasury Inspector General for Tax Administration, Ref. No. 2010-40-040, *Procedures Need to Be Developed for Collection Issues Associated With Individual Taxpayer Identification Numbers* (March 2010) and Treasury Inspector General for Tax Administration, Ref. No. 2011-41-061, *Individuals Who Are Not Authorized to Work in the United States Were Paid \$4.2 Billion in Refundable Credits* (July 2011).



## *Processes Are Not Sufficient to Assist Victims of Employment-Related Identity Theft*

places a code on the tax account of the innocent taxpayer whose SSN was used to commit employment-related identity theft. This code will keep the innocent taxpayer from being selected by the AUR Program if an income discrepancy is identified when the AUR match is performed.

However, a similar process has not been established to identify ITIN/SSN mismatches on paper-filed tax returns. We initiated a separate review to determine the extent of ITIN/SSN mismatches filed via paper tax return that the IRS does not identify, including the effect on innocent taxpayers.

### **The notification of victims of employment-related identity theft pilot was discontinued**

We also reported in July 2011 that the IRS had no procedures to notify taxpayers it identifies as victims of employment-related identity theft. In response, the IRS initiated the *Employment Related Identity Theft Notification Project* in April 2014. The purpose of the project was to notify a test group of taxpayers that their SSNs had been used by another individual for the purpose of obtaining employment and reporting income. During Calendar Year 2014, the IRS mailed Letter 4491-C, *Notice of Employment-Related Identity Theft*, to 25,000 taxpayers whose accounts contained an ITIN/SSN mismatch marker. The letters notified the taxpayers that their SSN was used by another person for employment and described steps the taxpayers could take to prevent further misuse of their personal information. The steps included reviewing their earnings with the SSA to ensure that their records are correct. Figure 4 provides an excerpt of information included in this notification letter that informs taxpayers of actions they should take to protect their identity.

**Figure 4: Letter 4491-C, Notice of Employment-Related Identity Theft**

#### **WHY WE ARE SENDING YOU THIS LETTER**

*We believe your social security number (SSN) was used by another person to obtain employment. The use of your SSN in this instance hasn't affected your tax return or tax account. However, we marked your tax account to indicate that you are a victim of identity theft. This will help us to serve you more effectively and efficiently in the event you should have an identity theft-related tax issue.*

*Federal law prevents us from providing specific details regarding the identity of the individual who used your SSN for employment purposes. Our purpose in sending this letter is to make you aware of this incident so you can take the appropriate steps to protect yourself from any potential effects of identity theft.*

#### **WHAT YOU SHOULD DO**

*Again, there is no impact to your tax return or tax account because of this incident. However, you should review your earnings with the Social Security Administration to ensure their records are correct. You may review earnings posted to your record on your Social Security Statement. The Statement is available online to workers age*



## *Processes Are Not Sufficient to Assist Victims of Employment-Related Identity Theft*

18 and older. To get your Statement, go to [www.socialsecurity.gov/mystatement](http://www.socialsecurity.gov/mystatement) and create an account.

You should also monitor your credit reports and any financial accounts for further signs of misuse of your personal information. As a precaution, you may want to contact one of the three major credit bureaus to have a fraud alert placed on your account. You only need to contact one of the credit bureaus, as the one you contact is required to contact the other two.

*Source: Excerpts from IRS Letter 4491-C, Notice of Employment-Related Identity Theft.*

**Our review of the pilot notification initiative found that the IRS did not sufficiently design the pilot to include a representative sample of employment-related identity theft victims.** As a result, the IRS was unable to identify and address the costs, problems, and issues associated with implementing a permanent, systemic Letter 4491-C issuance process. Management acknowledged that the pilot limitations prevented the IRS from identifying all issues that would result from implementation but noted that the pilot did provide sufficient information to determine the effectiveness of assistor training, the volume and nature of taxpayer responses, as well as the resources that would be needed to start an expanded pilot.

A follow-up pilot (Letter-CP01E pilot) was planned in which the IRS would mail letters to a more representative sample of taxpayers. However, this pilot was cancelled due to a lack of funding and other competing priorities. Without proper notification, taxpayers are likely unaware that they are victims and will not know the additional steps they should take to protect themselves from financial harm.

### ***Recommendation***

**Recommendation 1:** The Commissioner, Wage and Investment Division, should develop processes and procedures to notify all individuals identified as victims of employment-related identity theft. This should include identifying and notifying individuals whose identity was stolen prior to January 2017.

**Management's Response:** The IRS agreed with this recommendation. The IRS has scheduled programming changes that will be implemented in January 2017 to notify taxpayers when the IRS has reason to believe they may be a victim of employment-related identity theft. The IRS stated that there is a possibility that potential victims identified prior to 2017 will be issued a notice during 2017, and after the first year of this systemic notification, the IRS will evaluate the results and determine an appropriate course of action with respect to the previously identified potential victims. This course of action will efficiently utilize the IRS's limited resources and prevent taxpayer confusion by preventing multiple notices from being issued to the same taxpayer.



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*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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**Processes Are Needed to Ensure That Income Not Earned by Victims of Employment-Related Identity Theft Is Reported to the Social Security Administration As Required**

Our review identified that the IRS has not established an effective process to ensure that the required Forms 9409 are sent to the SSA to notify it of earnings not associated with victims of employment-related identity theft. For example, our review of a statistically valid sample<sup>7</sup> of 71 cases from the population of 1,878<sup>8</sup> TY 2013 AUR cases closed as identity theft (*i.e.*, case involved a discrepancy related to wages reported on the tax return) identified 15 (21 percent) for which the SSA had no record of receiving the required Form 9409 from the IRS. Based on the results of our sample, we estimate the IRS may not have sent the required Forms 9409 to the SSA in 397 cases.<sup>9</sup>

During the timeframe our sample cases were worked and closed, AUR Program procedures required tax examiners to notify the SSA via Form 9409, on behalf of taxpayers, when the IRS identified wages earned by an identity thief using the taxpayer's SSN. Tax examiners were also required to annotate the AUR case history notes to document that the Form 9409 was sent to the SSA. However, AUR Program procedures did not require tax examiners to retain copies of the Form 9409 or make it a part of the case file. Other than the tax examiner annotation, the AUR Program had not implemented procedures to ensure that documentation is maintained to support the sending and SSA receipt of the required Forms 9409. Therefore, we contacted the SSA to confirm receipt of the Forms 9409 associated with our sampled cases.

IRS officials agreed that in five of the 15 cases, tax examiners did not send the Form 9409 to the SSA, as the AUR case history had no mention of the tax examiner sending it. For the remaining 10 cases, officials stated that the tax examiner noted in the case history that the Form 9409 was sent to the SSA. AUR Program officials also stated that a more formal process to track their submission and SSA receipt of Form 9409 was not established because tax examiners' annotating AUR case history notes is a sufficient control. It should be noted that, although the case history was annotated for these 10 cases, our communications with the SSA identified that no Forms 9409 were received for these taxpayers from the IRS.

IRS management stated that the preparation and submission of Form 9409 became the IDTVA Directorate's responsibility as of May 2016. IRS procedures state that the IDTVA Directorate is responsible for sending Forms 9409 on behalf of taxpayers to the SSA. Yet, similar to the AUR Program, the IDTVA Directorate does not track or have a process to ensure that these forms are sent to the SSA.

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<sup>7</sup> To select our statistically valid sample, we used an expected error rate of 5 percent, a precision rate of 5 percent, and a confidence interval of 95 percent.

<sup>8</sup> There were actually 2,011 TY 2013 AUR cases closed as identity theft but only 1,878 involved wages.

<sup>9</sup> Our projection, based on a 95 percent confidence interval and a 9.34 percent precision rate, is that tax examiners may not have sent the required Forms 9409 to the SSA for between 221 and 572 cases.



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

The lack of a formal process to ensure that the SSA is notified of income not associated with an innocent taxpayer is problematic because this notification is essential to ensure that victims' Social Security benefits are not affected. The Form 9409 notification is the basis for the SSA taking action to correct a victim's wage record. However, despite the importance of Form 9409 to victims of employment-related identity theft, the IRS has not developed an effective tracking process to ensure that the form is sent to the SSA for all victims.

***Recommendations***

**Recommendation 2:** The Commissioner, Wage and Investment Division, should develop a tracking process to ensure that the required Forms 9409 are completed by tax examiners and sent to the SSA via traceable mail with a return receipt requested.

**Management's Response:** The IRS agreed with this recommendation. The IRS will develop processes to help ensure that tax examiners complete the Form 9409 when required and to appropriately track the delivery of Form 9409 to the SSA.

**Recommendation 3:** The Commissioner, Small Business/Self-Employed Division, should send the Forms 9409 to the SSA for the 15 deficiency cases we identified because the SSA has no record of receiving the forms.

**Management's Response:** The IRS agreed with this recommendation. The IRS sent the Forms 9409 for all 15 cases to the SSA via traceable mail with a return receipt requested on July 20, 2016.

**Processes Do Not Always Ensure That Automated Underreporter  
Identity Theft Cases Are Accurately Resolved**

Our review of a statistically valid sample<sup>10</sup> of 71 TY 2013 closed AUR cases from the population of 2,011 employment-related identity theft cases identified eight (11.3 percent)<sup>11</sup> that tax examiners inaccurately processed. Based on the results of our sample, we project that the IRS may have inaccurately processed 227 cases.<sup>12</sup> The eight cases include:

- Five cases closed as identity theft in the AUR system even though there was no documentation to support an identity theft determination. \*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*

<sup>10</sup> To select our statistically valid sample, we used an expected error rate of 5 percent, a precision rate of 5 percent, and a confidence interval of 95 percent.

<sup>11</sup> Three cases included multiple discrepancies.

<sup>12</sup> Our projection, based on a 95 percent confidence interval and a 7.24 precision rate, is that the IRS could have inaccurately processed or misclassified between 81 and 372 cases.





*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

**Recommendation**

The Commissioner, Small Business/Self-Employed Division, should:

**Recommendation 4:** \*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*.

**Management's Response:** The IRS \*\*\*\*\*1\*\*\*\*\*  
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*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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## **Appendix I**

### *Detailed Objectives, Scope, and Methodology*

The overall objective of this review was to evaluate AUR processes to identify and assist potential victims of identity theft. In addition, we also evaluated the design, performance, and results of the Letter 4491-C, *Notice of Employment-Related Identity Theft*, initiative which sent notifications to individuals who are victims of employment-related identity theft. To accomplish our objective, we:

- I. Assessed the adequacy of AUR Program processes and procedures to research notices returned as undeliverable or with no response to identify cases that may involve identity theft.
  - A. Interviewed AUR Program management officials to determine what controls and processes are in place that can detect potential victims of identity thefts, at what key points during AUR processes does the AUR Program have the information and capability to identify identity theft, and what processes and controls could be adopted in the future to better identify identity theft.
  - B. Evaluated desk procedures, standard operating procedures, and additional information that provide tax examiners with guidance on researching addresses associated with notices returned as undeliverable or no response.
- II. Assessed AUR Program assistance to taxpayers who respond to AUR correspondence claiming income is not theirs and that they are a victim of identity theft.
  - A. Interviewed AUR Program management as well as obtained and evaluated any applicable desk procedures or standard operating procedures to identify controls and processes in place to ensure that taxpayers' identity theft claims are identified and processed properly.
  - B. Evaluated the effectiveness of controls in place to ensure that identity theft claims are processed properly by identifying 2,011 TY 2013 closed cases in which taxpayers claimed to be the victim of identity theft (marked in the AUR system with Case Code 39, 69, or 89).
  - C. Selected a statistically valid sample of 71 cases from the population of 2,011 using a confidence level of 95 percent, a precision rate of 5 percent, and a 5 percent error rate.
    1. Determined whether AUR tax examiners properly identified cases as identity theft.



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*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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2. Determined whether AUR tax examiners verified taxpayer claims of being the victim of an employment-related identity theft.
  3. Determined whether AUR tax examiners marked taxpayers' Master File tax accounts with the appropriate identity theft indicator (Transaction Code 971; Action Code 522) to identify taxpayers claiming to be victims of an employment-related identity theft.
  4. Determined whether the appropriate documentation was obtained (Form 14039, *Identity Theft Affidavit*, or police report) on the sampled cases.
  5. Determined whether AUR tax examiners properly reflected income on the AUR system for sampled cases in which tax examiners coded the case as an employment-related identity theft.
- III. Evaluated the design, performance, and results of the Letter 4491-C pilot initiative which sent notifications to individuals who were victims of employment-related identity theft.
- A. Evaluated how the IRS selected the individuals to be included in the pilot.
  - B. Determined how the IRS identified the addresses to notify individuals and the research that was conducted to identify good addresses.
  - C. Assessed the IRS's processes to notify taxpayers that their SSN was used as part of employment-related identity theft.
- IV. Evaluated AUR Program processes for assisting IRS-confirmed victims of employment-related identity theft and identity theft cases referred to the AUR IDTSpT by identifying 1,878 employment-related identity theft cases with Form W-2, *Wage and Income Statement*, wages and taking a statistically valid random sample<sup>1</sup> of 71 cases.

**Internal controls methodology**

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objectives: AUR Program procedures for identifying addresses used for AUR notices, AUR system controls for processing cases, and the controls to ensure that tax examiners notify the SSA of income not belonging to a taxpayer. We evaluated these controls by interviewing personnel, reviewing identity theft case files, and analyzing taxpayer Master File account data including addresses, identity theft codes, and assessed penalties and interest amounts.

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<sup>1</sup> We selected our sample size by using a confidence level of 95 percent, an error rate of 5 percent, and an expected precision rate of 5 percent.



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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**Appendix II**

*Major Contributors to This Report*

Russell Martin, Assistant Inspector General for Audit (Returns Processing and Account Services)  
W. Allen Gray, Director  
Janelle L. Pruden, Audit Manager  
Ken Carlson, Lead Auditor  
Kathy Coote, Auditor  
Erica Law, Auditor  
Shay Paschal, Auditor



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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**Appendix III**

*Report Distribution List*

Commissioner  
Office of the Commissioner – Attn: Chief of Staff  
Deputy Commissioner for Services and Enforcement  
Director, Automated Underreporter Policy  
Director, Examination  
Director, Office of Audit Coordination



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*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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## Appendix IV

### Outcome Measures

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. These benefits will be incorporated into our Semiannual Report to Congress.

#### **Type and Value of Outcome Measure:**

- Taxpayer Rights and Entitlements – Potential; 397 taxpayers who were victims of employment-related identity theft, but the IRS did not notify the SSA of wages earned by an identity thief using the taxpayers' SSNs (see page 8).

#### **Methodology Used to Measure the Reported Benefit:**

We selected a statistically valid sample<sup>1</sup> of 71 closed TY 2013 AUR cases from the population of 1,878 cases closed with a process code on the AUR system indicating the taxpayer was the victim of an employment-related identity theft that involved wages. Because the IRS was unable to provide any documentation that it sent a Form 9409, *IRS/SSA Wage Worksheet*, to the SSA for these taxpayers, we contacted the SSA to obtain copies of the forms. The SSA had no record of receiving the form for 15 (21 percent) of the taxpayers. Based on the results of our sample, we estimate the IRS may not have sent Form 9409 to the SSA in 397 cases.<sup>2</sup>

#### **Type and Value of Outcome Measure:**

- Reliability of Information – Potential; 227 taxpayers whose AUR cases were marked as identity theft cases on the AUR system but were inaccurately processed (see page 9).

#### **Methodology Used to Measure the Reported Benefit:**

We selected a statistically valid random sample<sup>3</sup> of 71 TY 2013 cases from the population of 2,011 AUR cases with a process code indicating the taxpayer was a victim of employment-related identity theft. We manually reviewed the 71 case files and determined

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<sup>1</sup> To select our statistically valid sample, we used an expected error rate of 5 percent, a precision rate of 5 percent, and a confidence interval of 95 percent.

<sup>2</sup> Our projection, based on a 95 percent confidence interval and a 9.34 percent precision rate, is that tax examiners may not have sent the required Forms 9409 to the SSA for between 221 and 572 cases.

<sup>3</sup> To select our statistically valid sample, we used an expected error rate of 5 percent, a precision rate of 5 percent, and a confidence interval of 95 percent.



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*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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that eight (11.3 percent) were not properly processed. Based on the results of our sample, we project that the AUR Program inaccurately processed 227 cases.<sup>4</sup> \*\*\*\*\*1\*\*\*\*\*:

- Five cases closed as identity theft in the AUR system even though there was no documentation to support the identity theft determination.
- \*\*\*\*\*1\*\*\*\*\*.
- \*\*\*\*\*1\*\*\*\*\*

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<sup>4</sup> Our projection, based on a 95 percent confidence interval and a 7.24 precision rate, is that the IRS could have inaccurately processed or misclassified between 81 and 372 cases.



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

**Appendix V**

*Letter 4491C, Notice of Employment-Related  
Identity Theft*

Department of the Treasury	Transmittal Number Date of Issue   14-06   06/02/2014 -----	
	Originating Office Form Number   OS:PGLD   4491C -----	
IDRS CORRESPONDEX		
Internal Revenue Service		
-----		
Title: Notice of Employment Related Identity Theft		
-----		
Number of Copies Original	Distribution to:   1 to TP	Former Letter   4491C (New 12-13)
-----		
OMB Clearance Number -	Expires	IMF
-----		

Letters Considered in Revision:

Social security number: [01 4N]  
Employee ID Number: [02 10N]

Dear [-30V]

**WHY WE ARE SENDING YOU THIS LETTER**

We believe your social security number (SSN) was used by another person to obtain employment.

The use of your SSN in this instance hasn't affected your tax return or tax account. However, we marked your tax account to indicate that you are a victim of identity theft. This will help us to serve you more effectively and efficiently in the event you should have an identity theft-related tax issue.

Federal law prevents us from providing specific details regarding the identity of the individual who used your SSN for employment purposes. Our purpose in sending this letter is to make you aware of this incident so you can take the appropriate steps to protect yourself from any potential effects of identity theft.

**WHAT YOU SHOULD DO**

Again, there is no impact to your tax return or tax account because of this incident. However, you should review your earnings with the Social Security Administration to ensure their records are correct. You may review earnings posted to your record on your Social Security Statement. The Statement is available online to workers age 18 and older. To get your Statement, go to [www.socialsecurity.gov/mystatement](http://www.socialsecurity.gov/mystatement) and create an account.

You should also monitor your credit reports and any financial accounts for further signs of misuse of your personal information. As a precaution, you may want to contact one of the three major credit bureaus to have a fraud alert placed on your account. You only need to



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*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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contact one of the credit bureaus, as the one you contact is required to contact the other two.

The three major credit bureaus are:

**Equifax:** tel: 1-800-525-6285  
web address: [www.equifax.com](http://www.equifax.com)  
Mailing address:  
P.O. Box 740241  
Atlanta, GA 30374-0241

**Experian:** tel: 1-888-EXPERIAN (397-3742)  
web address: [www.experian.com](http://www.experian.com)  
Mailing address:  
P.O. Box 9532  
Allen, TX 75013

**TransUnion:** tel: 1-800-680-7289  
web address [www.transunion.com](http://www.transunion.com)  
Mailing address:  
Fraud Victim Assistance Division  
P.O. Box 6790  
Fullerton, CA 92834-6790

For additional information about identity theft and actions you can take to protect yourself, visit the Federal Trade Commission's website at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft). You can also find additional information at [www.irs.gov](http://www.irs.gov) (search terms "identity theft" and "phishing").

If you have questions about this employment related identity theft, you can visit [www.irs.gov/identitytheft](http://www.irs.gov/identitytheft) or, if you want to call regarding this letter, you can contact the Identity Protection Specialized Unit at 1-800-908-4490 extension 477 from 7 a.m. to 7 p.m. local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

[03 35S]  
[04 35S]

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NOTE: Enter last four digits of SSN in fill-in 01.  
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NOTE: Enter 10 digit employee number in fill-in 02.  
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Letter 4491C (Rev. 05-2014)

Source: IRS intranet.



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

**Appendix VI**

*Form 9409, IRS/SSA Wage Worksheet*

Form <b>9409</b> (May 2011)	Department of the Treasury—Internal Revenue Service <b>IRS/SSA Wage Worksheet</b>		
Social Security Number (Do not enter IT/INS)	Taxpayer's Name	Tax Year (MMDDYYYY)	
Mail this completed form to: Social Security Administration Division of Business Services 300 N. Greene Street 4-D-15, 4th Floor, North Building Baltimore, Maryland 21290	Taxpayer's Address		
The income tax return for the above taxpayer disagrees with the employer-reported earnings on the Form W-2 for the above SSN and tax year. The IRS has investigated the discrepancy and is providing the following information for SSA's use to correct taxpayer wage records: USE THIS FORM FOR WAGES ONLY			
<b>A. Information Originally Reported by Employer</b>			
1. EIN	2. Total Wages	3. FICA Wages	4. Medicare Wages
5. MQGE (Medicare Qualified Government Employee) Amount			
<b>B. IRS Functional Investigative Results</b>			
1. Taxpayer and employer state the taxpayer did not work for that employer. Employer did not provide any other name or SSN.			
2. Taxpayer states he/she did not work for the above employer. Attempts to contact employer by IRS were unsuccessful.			
3. Employer states the correct name and SSN should be:			
<input type="text" value="Name"/>		<input type="text" value="SSN"/>	
4. Taxpayer states his/her identity was stolen.			
5. Taxpayer states he/she did not work for employer. Employer states the name and SSN on the Form W-2 are correct.			
6. Payer erroneously reported multiple Forms W-2 information on a taxpayer to the Social Security Administration. The payer has verified the correct Form W-2 was reported by the taxpayer.			
Signature		Title	
Location and Phone		Date	
<b>C. SSA Action</b>			
1. Remove earnings for the above EIN for this SSN and place in suspense.			
2. Transfer earnings from the above SSN to the correct SSN as shown in B.3.			
3. Notify the individual of any earnings being removed. The notice should include appeal language.			
Form <b>9409</b> (Rev. 5-2011)    Catalog Number 14155U    Department of the Treasury — Internal Revenue Service			

Clear Button

Source: IRS intranet.



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

**Appendix VII**

*Management's Response to the Draft Report*



COMMISSIONER  
SMALL BUSINESS/SELF-EMPLOYED DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

JUL 21 2016

MEMORANDUM FOR MICHAEL E. MCKENNEY  
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Karen Schiller   
Commissioner, Small Business/Self-Employed Division

SUBJECT: Draft Audit Report – Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft  
(Audit # 201540015)

Thank you for the opportunity to review and comment on the subject draft audit report. The IRS can detect employment-related identity theft through discrepancies between wages self-reported by taxpayers and wages attributed to those taxpayers as reported by third parties. These discrepancies are generally attributable to someone using the taxpayer's Social Security Number (SSN) to obtain employment. Since February 2011, we have been identifying returns that reflect these discrepancies and placing an indicator code on the associated accounts to prevent innocent taxpayers from being subjected to unnecessary compliance contacts as a result of these discrepancies. The code also alerts IRS employees who may be assisting the taxpayer that the taxpayer may be the victim of identity theft.

We take seriously our obligations to victims of employment-related identity theft. In 2014, we completed a pilot program to notify such victims that their SSN was used by another person to obtain employment. This notification to taxpayers alerted them that we've taken actions to ensure there is no impact to their tax return or tax account, and that they may wish to review the earnings posted to their account with the Social Security Administration (SSA) (because this incident could result in additional amounts being credited to their SSA account) and that they should consider credit monitoring options.

As your report notes, this pilot did not include a random sample, but, rather, included a "clean" sample to eliminate undeliverable notices. Although this design did not provide information on all costs associated with implementing notification (e.g., cost associated with undeliverable notices), the "clean" population sample provided more robust information about the cost and efficacy of our victim assistance. Specifically, the clean sample maximized information about the effectiveness of our phone assistor training; the volume and nature of taxpayers' responses to the notifications; and the





*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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3

trick them into giving up SSNs, bank account numbers, password information, or other sensitive personal data. So having the public's help will greatly strengthen and improve our new tools we have to stop the crime of identity theft. As part of this public awareness campaign, the IRS, in the weeks leading up to the 2016 filing season, issued weekly tax tips describing the actions people could take to protect their data. We have updated several publications for taxpayers, and will continue to spread awareness of the important of protecting your personal information.

Attached is a detailed response outlining our corrective actions to address your recommendations. If you have any questions, please contact me, or a member of your staff may contact Shenita Hicks, Director, Examination, Small Business/Self-Employed Division at 240-613-2849.

Attachment



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*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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Attachment

**RECOMMENDATION 1:**

The Commissioner, Wage and Investment Division, should develop processes and procedures to notify all individuals identified as a victim of employment-related identity theft. This should include identifying and notifying individuals whose identity was stolen prior to January 2017.

**CORRECTIVE ACTION:**

We have scheduled programming changes that will be implemented in January 2017 to notify taxpayers when the IRS has reason to believe they may be victims of employment-related identity theft. There is a possibility that potential victims identified prior to 2017 will be issued a notice during 2017. Therefore, after the first year of this systemic notification, we will evaluate the results and determine an appropriate course of action with respect to the previously identified potential victims. This course of action will efficiently utilize our limited resources and prevent taxpayer confusion by preventing multiple notices from being issued to the same taxpayer.

**IMPLEMENTATION DATE:**

March 15, 2017

**RESPONSIBLE OFFICIAL:**

Director, Accounts Management, Customer Account Services, Wage and Investment Division

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor this corrective action as part of our internal management system of controls.

**RECOMMENDATION 2:**

The Commissioner, Wage and Investment Division, should develop a tracking process to ensure that the required Forms 9409 are completed by tax examiners and sent to the SSA via traceable mail with a return receipt requested.

**CORRECTIVE ACTION:**

We agree with this recommendation and will develop processes to help ensure that examiners complete the Form 9409, *IRS/SSA Wages Worksheet*, when required, and to appropriately track the delivery of Forms 9409 to the Social Security Administration.

**IMPLEMENTATION DATE:**

December 15, 2016

**RESPONSIBLE OFFICIAL:**

Director, Accounts Management, Customer Account Services, Wage and Investment Division



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor this corrective action as part of our internal management system of controls.

**RECOMMENDATION 2:**

The Commissioner, Wage and Investment Division, should develop a tracking process to ensure that the required Forms 9409 are completed by tax examiners and sent to the SSA via traceable mail with a return receipt requested.

**CORRECTIVE ACTION:**

We agree with this recommendation and will develop processes to help ensure that examiners complete the Form 9409, IRS/SSA Wages Worksheet, when required, and to appropriately track the delivery of Forms 9409 to the Social Security Administration.

**IMPLEMENTATION DATE:**

December 15, 2016

**RESPONSIBLE OFFICIAL:**

Director, Accounts Management, Customer Account Services, Wage and Investment Division

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor this corrective action as part of our internal management system of controls.

**RECOMMENDATION 3:**

The Commissioner, Small Business/Self-Employed Division, should send the Forms 9409 to the SSA for the 15 deficiencies cases we identified because the SSA has no record of receiving the forms.

**CORRECTIVE ACTION:**

We sent the Forms 9409 for all 15 cases to the SSA via traceable mail with a return receipt requested on July 20, 2016.

**IMPLEMENTATION DATE:**

Implemented

**RESPONSIBLE OFFICIAL:**

Director, Examination, Field and Campus Policy, Small Business/Self-Employed Division

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

**RECOMMENDATION 4:**

The Commissioner, Small Business/Self-Employed Division, should ensure \*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*.

**CORRECTIVE ACTION:**

We agree in part and note that our systems \*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*  
\*\*\*\*\*1\*\*\*\*\*.

**IMPLEMENTATION DATE:**

Implemented



*Processes Are Not Sufficient to Assist  
Victims of Employment-Related Identity Theft*

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3

**RESPONSIBLE OFFICIAL:**

Director, Examination, Field and Campus Policy, Small Business/Self-Employed  
Division

**CORRECTIVE ACTION MONITORING PLAN:**

N/A