

**Additional Management Actions Should Be  
Taken to Ensure That Government Entities'  
Customers Meet Their Federal Tax Obligations**

**September 2002**

**Reference Number: 2002-10-123**

**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.**



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

INSPECTOR GENERAL  
for TAX  
ADMINISTRATION

September 11, 2002

MEMORANDUM FOR COMMISSIONER, TAX EXEMPT AND GOVERNMENT  
ENTITIES DIVISION

FROM: Pamela J. Gardiner  
Acting Inspector General

SUBJECT: Final Audit Report - Additional Management Actions Should Be  
Taken to Ensure That Government Entities' Customers Meet  
Their Federal Tax Obligations (Audit # 200110011)

This report presents the results of our review to determine whether the Federal, State, and Local Governments and Indian Tribal Government Organizations have effective processes to monitor taxpayer compliance with their federal tax requirements.

The primary mission of the Government Entities (GE) organization is to assist customers in understanding their tax obligations, to identify compliance issues, and to correct non-compliance through customer education and outreach programs. Our review found that the GE organization does not have an effective agreement with the Small Business/Self-Employed (SB/SE) Division to ensure its customers comply with the federal tax requirements for the submission of tax returns and related payments. Over 12,000 federal, state, and local entities were identified as delinquent<sup>1</sup> during Calendar Years 1999, 2000 or 2001.

Management's Response: The Tax Exempt and Government Entities (TE/GE) Division agreed with the general findings, specifically that the organization can improve its processes of providing tax obligation assistance to its GE customers by working more closely with the SB/SE Division. The TE/GE Division has developed a more detailed Memorandum of Understanding and is working with the SB/SE Division to determine ways to provide a higher priority for their cases. They are also working to deal with their customers in a customer-friendly manner instead of relying on enforcement tools to ensure tax compliance.

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<sup>1</sup> Tax returns and related payments were not submitted as required by the federal tax laws.

Although TE/GE management agreed to initiate adequate corrective action in response to our recommendations, their comments on the draft report indicated that cases related to federal, state, and local governments represent a small portion of the IRS' accounts receivable. As such, they do not believe a good case for increased emphasis exists. In response to their concern, we conducted additional analysis to provide management with the number of government entities with tax balances due or tax returns outstanding as of July 13, 2002, for calendar years 1999 through 2001. A revised draft report was provided to TE/GE management with this information; however, they have advised us that they do not plan on updating their original response. Management's complete response to the draft report is included as Appendix V.

Copies of this report are also being sent to the IRS managers who are affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Daniel R. Devlin, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs) at (202) 622-8500.

**Additional Management Actions Should Be Taken to Ensure That  
Government Entities' Customers Meet Their Federal Tax Obligations**

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**Table of Contents**

|  |         |
|--|---------|
| Background .....   | Page 1  |
| Collection Support Work Performed by the Small Business/<br>Self-Employed Division May Not Resolve Customer<br>Non-Compliance Issues ..... | Page 3  |
| <u>Recommendations 1 and 2:</u> .....  | Page 6  |
| <u>Recommendation 3:</u> .....   | Page 7  |
| Appendix I – Detailed Objective, Scope, and Methodology .....  | Page 8  |
| Appendix II – Major Contributors to This Report.....   | Page 9  |
| Appendix III – Report Distribution List .....  | Page 10 |
| Appendix IV – Outcome Measures .....   | Page 11 |
| Appendix V – Management’s Response to the Draft Report .....   | Page 12 |

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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### **Background**

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The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98)<sup>1</sup> resulted in the IRS designing a new Tax Exempt and Government Entities (TE/GE) Division built around specific groups of taxpayers with similar needs. Although generally paying no income tax, the TE/GE sector does pay over \$220 billion in employment taxes and income tax withholding. The TE/GE Division assumed responsibility for the customers of the Employee Plans and Exempt Organizations functions that existed prior to the Division's creation. In addition, it has responsibility for serving the needs of the federal, state, and local government entities as well as sovereign Indian tribal governments. A critical challenge facing the TE/GE Division is the establishment of its Government Entities (GE) organization.

The GE organization is designed around its customer segments. The GE organization consists of three functional offices: Tax Exempt Bonds; Federal, State, and Local Governments (FSLG); and Indian Tribal Governments (ITG). These offices did not exist prior to the creation of the new TE/GE Division.

The primary mission of the GE organization is to assist customers in understanding their tax obligations, to identify compliance issues, and to correct non-compliance through customer education and outreach programs. The FSLG office will address the tax issues of approximately 86,000 federal, state, and local government entities, as well as United States possessions and several quasi-governmental entities. The ITG office customers include over 800 federally and non-federally recognized Indian tribes and their government subdivisions and agencies, as well as numerous economic enterprises, including gaming casinos.

There are unique challenges associated with meeting the expectations of each GE customer segment. The Indian tribal government gaming and related economic

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<sup>1</sup> Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2 U.S.C., 5 U.S.C., 5 U.S.C. app., 16 U.S.C., 19 U.S.C., 22 U.S.C., 23 U.S.C., 26 U.S.C., 31 U.S.C., 38 U.S.C., and 49 U.S.C.).

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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development is rapidly expanding nationwide. For example, the number of Indian casinos has grown from just 2 in 1990 to 270 in 2000. With almost \$10 billion in revenues last year, the Indian-owned gaming industry has surpassed Nevada as the top revenue-producing gaming market. As a result of the increase in Indian tribal revenue and related enterprises, the tax reporting requirements for these Indian tribal nations has become highly complex and will place greater demands on the GE organization's compliance programs.

Historically, there has been limited oversight of tax compliance by the federal, state, and local government entities and the Indian tribal nations. Prior to the IRS modernization, addressing the tax compliance issues that these customers experienced was the responsibility of several organizational entities within the IRS. For instance, the IRS Collection office was responsible for resolving the compliance issues that occurred when IRS customers did not timely comply with the federal tax laws for submitting tax returns and related payments.

The GE organization now has primary responsibility for its assigned customer groups. However, some of the support work is performed by other IRS business units. For example, the GE organization collection support actions are performed by the Small Business/Self-Employed (SB/SE) Division.

We evaluated the GE organization's efforts to build a customer tax compliance program. We focused our efforts on the business relationship that the GE organization has established with the SB/SE Division because this relationship is critical to the effectiveness of the collection actions taken by the SB/SE Division.

The audit was conducted between May 2001 and February 2002 at the TE/GE Division Headquarters Office in Washington, DC. In response to TE/GE management's comments on the draft report, additional data analysis was conducted in August 2002. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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### **Collection Support Work Performed by the Small Business/Self Employed Division May Not Resolve Customer Non-Compliance Issues**

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is presented in Appendix I. Major contributors to the report are listed in Appendix II.

The GE organization does not have an effective agreement with the SB/SE Division to ensure its customers comply with the federal tax requirements for the submission of tax returns and related payments. We determined that 74,990 federal, state, and local entities filed tax returns and/or submitted tax payments to the IRS during Calendar Years (CY) 1999, 2000 or 2001.<sup>2</sup> However, 12,878 of these entities were identified as delinquent<sup>3</sup> during CYs 1999, 2000 or 2001. At the time of our initial review, historical data were unavailable for us to assess the compliance rate for Indian tribal governments.

Federal, state, and local entities and the Indian tribal nations are required to comply with federal tax requirements. The GE organization established a Memorandum of Understanding (MOU) with the SB/SE Division to obtain collection services; however, the MOU expired in September 2001 and the GE organization had not finalized a new agreement. The expired MOU provided general descriptions of the collection services to be performed but did not clearly define the processes that would be used to ensure that GE customer non-compliance issues are addressed by the SB/SE Compliance organization.

Although the TE/GE Division and GE organization strategic plans developed for Fiscal Year 2002 recognized the necessity to establish a partnership with the SB/SE Division, the plans did not specify the process to be implemented by the GE organization to coordinate and evaluate the support work performed by the SB/SE Division. Until the strategic plans include clear objectives for coordinating and evaluating the collection support services, the GE organization management team will not be able to ensure that its customers' compliance issues are addressed by the SB/SE Division.

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<sup>2</sup> Efforts to enhance the IRS automated systems to identify Indian tribal tax issues were not completed at the time of our review and, as a result, our analysis does not include this customer group.

<sup>3</sup> Tax returns and related payments were not submitted as required by the federal tax laws.

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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Additional analysis of the federal, state, and local entities that were delinquent<sup>4</sup> during CYs 1999, 2000 or 2001 showed that as of July 13, 2002:

- 2,697 entities had not submitted the required tax payments resulting in balances due of \$104 million.<sup>5</sup>
- 1,604 entities had not submitted the required tax returns to account for almost \$7.4 billion in tax deposit credits.

Neither the GE organization nor the SB/SE Compliance organization developed an effective process to monitor GE organization customer compliance issues. Even though the employment codes on IRS automated systems that identify federal, state, and local entities do not distinguish between state and local agencies, the tax information on the systems may still be used to monitor customer compliance with the federal tax laws. However, neither the GE organization nor the SB/SE organization effectively used available tax data to plan the collection support work. The GE organization expressed concerns that it did not have the necessary resources to properly evaluate the non-compliance issues.

The SB/SE Compliance organization managers indicated that GE organization customers would continue to not receive a high priority next year. The SB/SE Compliance organization uses a risk analysis that does not place a high priority on working GE customer cases because the GE organization customer compliance issues were not known when the collection support actions were planned.

Because the GE organization must compete with other IRS organizations for collection resources, some GE customer compliance issues may not be addressed. We believe the GE organization has an opportunity to ensure GE customer compliance issues are considered by the SB/SE Division when it plans the collection support work. This collection support work will help educate the GE customers on the tax

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<sup>4</sup> Tax returns and related payments were not submitted as required by the federal tax laws.

<sup>5</sup> This amount does not include interest.

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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laws. Until GE customers are informed of their compliance issues, they may experience recurring tax delinquencies, which will create additional burden for these taxpayers and the IRS.

The SB/SE Office of Compliance Policy informed us that it welcomed a partnership with the GE organization to better plan the collection work. Currently, the SB/SE Compliance organization develops the annual collection strategy and action plans without any significant input from the GE organization. The collection plans determine the emphasis areas and priority for working the inventory of collection cases. The managers responsible for planning the collection work informed us that the GE organization could play a key role in the annual planning process if processes were developed to work together to plan the GE organization collection work.

In addition, the SB/SE Compliance organization advised us that its Strategy, Research & Performance Management office could provide the GE organization with the necessary collection information to facilitate its planning of collection actions for GE customers. The information provided could enhance the GE organization's efforts to determine the effectiveness of collection support actions. Also, the information could provide statistical data related to the current inventory of collection cases (for example, the customer type for cases worked, percentage of dollars collected, and priority of cases scheduled to be worked by the SB/SE Compliance staff). We believe the information provided by the SB/SE Compliance organization would benefit the GE organization planning processes.

The establishment of a partnership between the GE and the SB/SE Compliance organizations would enhance the GE organization's efforts to improve its customers' ability to comply with the federal tax laws. Without using the SB/SE Compliance organization resources that are trained to address non-compliance issues, the GE organization is limiting its ability to address the non-compliance conditions that its customers experience. Also, without an effective partnership with the SB/SE Compliance organization, the GE customers' compliance issues may not be timely

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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addressed and, as a result, create additional recurring burden for the GE organization and its customers.

### **Recommendations**

The Commissioner, TE/GE Division, should:

1. Provide the necessary resources to better evaluate the collection compliance issues experienced by GE organization customers. Additional efforts should be taken to use the SB/SE's Strategy, Research & Performance Management office to extract and report the collection information that is currently available through access to IRS automated systems. The results of the analysis should be used to better plan the collection support work actions that are requested by the GE organization.

Management's Response: The TE/GE Division developed a MOU with the SB/SE Compliance organization which includes a process to provide FSLG balance due account data to plan collection support work.

2. Ensure that the TE/GE Division strategic planning process includes the objective to develop an effective planning process with the SB/SE Compliance organization when requesting collection services. Also, the strategic plans should specify that processes be developed to better determine if the support actions will meet the GE organization's vision to improve customer compliance with the federal tax laws.

Management's Response: FSLG will include an objective in the strategic plan to develop an effective planning process with SB/SE Compliance to ensure the support actions from SB/SE Compliance meet FSLG's vision to improve customer compliance when requesting collection services.

**Additional Management Actions Should Be Taken to Ensure That  
Government Entities' Customers Meet Their Federal Tax Obligations**

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3. Include in the MOU with the SB/SE Division a process for planning the collection support work. The process should describe the methodology for providing GE organization input when the SB/SE Compliance organization prepares its annual work plans. The methodology should include the processes for providing the GE organization collection emphasis areas and the priority for working these areas.

Management's Response: The TE/GE Division developed a MOU with the SB/SE Compliance organization that describes the methodology for providing collection support work for FSLG priority cases.

**Additional Management Actions Should Be Taken to Ensure That  
Government Entities' Customers Meet Their Federal Tax Obligations**

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**Appendix I**

**Detailed Objective, Scope, and Methodology**

The overall objective of the audit was to determine whether the Federal, State, and Local Governments (FSLG) and Indian Tribal Governments (ITG) Organizations have effective processes to monitor taxpayer compliance with the federal tax requirements. To accomplish this objective, we:

- I. Evaluated FSLG and ITG offices' efforts to develop an effective program to monitor taxpayer compliance with federal tax laws.
  - A. Researched the federal tax requirements for Federal, State, and Local governments and Indian tribal entities and evaluated the FSLG and ITG offices' efforts to identify these requirements.
  - B. Evaluated the status of Tax Exempt and Government Entities Division modernization plans and initiatives to develop an effective process to identify and resolve compliance issues.
  - C. Evaluated the effectiveness of any procedures/tools used by the FSLG and ITG offices to monitor taxpayer compliance with the federal laws.
  - D. Identified and evaluated any processes and procedures established with the Small Business/Self-Employed Division Compliance organization when resolving compliance issues.
- II. Evaluated federal entity tax compliance information reported by the Summary Report for Federal Late Filers and identified federal entity customer accounts with:
  - Missing or late tax returns.
  - Missing or late tax payments.
- III. Obtained an extract of customer tax information as of July 13, 2002, for 12,878 federal, state, and local government entities that did not file tax returns and/or did not submit tax payments in accordance with the federal tax laws during Calendar Years 1999, 2000 or 2001. Analyzed this extract to identify:
  - A. Accounts/modules with tax returns due that had not been filed.
  - B. Accounts/modules with balance due conditions.

**Additional Management Actions Should Be Taken to Ensure That  
Government Entities' Customers Meet Their Federal Tax Obligations**

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**Appendix II**

**Major Contributors to This Report**

Daniel R. Devlin, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs)

Michael E. McKenney, Director

Scott P. Begley, Audit Manager

Michael A. Levi, Audit Manager

Regina A. Dougherty, Senior Auditor

William A. Floyd, Senior Auditor

S. Kent Johnson, Senior Auditor

Thomas F. Polsfoot, Senior Auditor

Barbara A. Sailhamer, Senior Auditor

Angela Garner, Auditor

Richard E. Loudon, Auditor

Carolyn D. Miller, Auditor

**Additional Management Actions Should Be Taken to Ensure That  
Government Entities' Customers Meet Their Federal Tax Obligations**

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**Appendix III**

**Report Distribution List**

Commissioner N:C  
Commissioner, Small Business/Self Employed Division S  
Deputy Commissioner, Tax Exempt and Governmental Entities Division T  
Director, Compliance S:C  
Director, Government Entities T:GE  
Deputy Director, Compliance Policy S:C  
Director, Federal, State, and Local Governments T:GE:FSLG  
Director, Indian Tribal Governments T:GE:ITG  
Chief Counsel CC  
National Taxpayer Advocate TA  
Director, Legislative Affairs CL:LA  
Director, Office of Program Evaluation and Risk Analysis N:ADC:R:O  
Office of Management Controls N:CFO:F:M  
Audit Liaison: Tax Exempt and Government Entities Division T

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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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. This benefit will be incorporated into our Semiannual Report to the Congress.

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

- Increased Revenue – Potential; 2,697 federal, state, and local government entities have not submitted required federal tax payments totaling \$104,048,946.<sup>1</sup> These balance due conditions were recorded on the Internal Revenue Service (IRS) automated tax information systems and were unresolved as of July 13, 2002 (see page 3).

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

The balance due tax accounts<sup>2</sup> were identified using an extract of tax information (as of July 13, 2002) that federal, state, and local government entities submitted to the IRS for their 1999, 2000 or 2001 tax periods.<sup>3</sup> The extract was analyzed to identify federal, state, and local government entities that had not submitted the required tax payments at the time of our analysis.

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<sup>1</sup> This amount does not include interest and it does not include an additional \$196,423 that is currently being collected under installment agreements.

<sup>2</sup> Tax records maintained on electronic media that are identified by Social Security Number or by Employer Identification Number.

<sup>3</sup> The period of time for which a return is filed.

**Additional Management Actions Should Be Taken to Ensure That  
Government Entities' Customers Meet Their Federal Tax Obligations**

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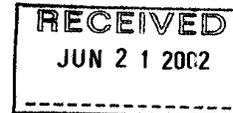
Appendix V

**Management's Response to the Draft Report**



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

JUN 17 2002



MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Evelyn A. Petschek, Commissioner  
Tax Exempt and Government Entities 

SUBJECT: Additional Management Actions Should Be Taken to Ensure  
That Government Entities Customers Meet Their Federal Tax  
Obligations (Audit #200110011)

I am responding to your draft report about the management actions we have taken within the IRS's Government Entities (GE) organization to assist customers with their federal tax obligations. I agree with your general findings, specifically that our organization can improve its processes of providing tax obligation assistance to our GE customers by working more closely with the Small Business and Self-Employed Division (SB/SE). We have, in fact, developed a more detailed Memo of Understanding (MOU) and are working with SB/SE to determine ways to provide a higher priority for our cases. We are also working to deal with our customers in a customer-friendly manner instead of relying on enforcement tools to ensure tax compliance.

In assessing how we can best allocate efforts and resources, we believe it is important to look at our taxpayer base compared to all taxpayers. The report identified a snapshot in time when federal, state and local governments owed approximately \$25 million. This equates to about 1/100 of 1 percent of the money paid in a calendar year (\$25 million vs. \$220 billion). A significant percentage of this amount represents error conditions or misapplied payments that, when resolved, will result in a zero balance. Those who legitimately owe money generally pay in full when we contact them. Therefore, we believe we must focus on helping our customers file correctly and pay on time to avoid balance due consequences.

When we work with SB/SE to determine the priority for our cases, we apply them against a risk model. Our cases do not receive very high priority in this process because:

- Our client base is very compliant
- The balances due are relatively small
- The potential for resolving the accounts without enforcement action is very high.

When comparing our work of \$25 million against SB/SE's Accounts Receivable of \$171 billion and the IRS's Accounts Receivable of \$280 billion, it is difficult to make a good case for extra attention.

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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We will continue to work to improve service to our customers and help bring them into compliance by determining what causes us to place an account in an error condition status or why customers make late payments. For example; GE has secured data through the Enforcement Revenue Information System (ERIS) to help determine the volume of collection work from GE customers. Now, we are determining if we can use this data to develop remedial actions when we can determine systemic causes of nonpayment and non-filing. Also, the Director of GE is on an Executive Steering Committee for Employment Tax that develops compliance policy and strategy. The committee has included in its charter GE's research and coordination needs.

GE continues to strategically plan work with SB/SE by sharing data and developing the GE strategic program plan. Additionally, we recently signed an MOU describing the method of collection services SB/SE will provide to collect the balances due on TE/GE delinquent accounts.

We significantly improved our internal processes to ensure our customers meet their federal tax obligations. GE will continue to improve its processes by working with SB/SE to address the unique requirements of our customer base. Our comments on your proposed recommendations follow.

### **IDENTITY OF RECOMMENDATION 1**

Ensure that the TE/GE Division strategic planning process includes the objective to develop an effective planning process with the SB/SE Compliance organization when requesting collection services. Also, the strategic plans should specify that processes be developed to better determine if the support actions will meet the GE organizations' vision to improve customer compliance with the federal tax laws.

### **ASSESSMENT OF CAUSE**

The Office of Federal, State and Local Governments (FSLG) "stood up" January 2000. We designed it to have "end-to-end accountability" for tax administration of all government entities. However, SB/SE Compliance maintains the resources and responsibility for collection of all GE balance due accounts. The creation of the new structure resulted in joint responsibility between SB/SE and GE for coordination that was not previously required.

### **CORRECTIVE ACTION**

FSLG will include an objective in the strategic plan to develop an effective planning process with SB/SE Compliance to ensure the support actions from SB/SE Compliance meet FSLG's vision to improve customer compliance when requesting collection services.

### **IMPLEMENTATION DATE**

We have scheduled a meeting between FSLG and SB/SE Compliance for June 26, 2002, to finalize the support actions planning process for requested collection services.

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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### **RESPONSIBLE OFFICIAL**

Director, Federal, State and Local Governments

### **CORRECTIVE ACTION MONITORING PLAN**

Not Applicable

### **IDENTITY OF RECOMMENDATION 2**

Include in the MOU with the SB/SE business unit a process for planning the collection support work. The process should describe the methodology for providing GE organization input when the SB/SE Compliance organization prepares its annual work plans. The methodology should include the processes for providing the GE organization collection emphasis areas and the priority for working these areas.

### **ASSESSMENT OF CAUSE**

The original MOU between SB/SE Compliance and TEGE did not provide the detail necessary to describe the methodology for providing the GE organization support work to address priority cases.

### **CORRECTIVE ACTION**

We developed an MOU with SB/SE Compliance that describes the methodology for providing collection support work for FSLG priority cases.

### **IMPLEMENTATION DATE**

Completed

### **RESPONSIBLE OFFICIAL**

Completed

### **CORRECTIVE ACTION MONITORING PLAN**

Completed

### **IDENTITY OF RECOMMENDATION 3**

Provide the necessary resources to better evaluate the collection compliance issues experienced by GE customers. Additional efforts should be taken to leverage the SB/SE Research organization to extract and report the collection information that is currently available through access to IRS automated systems. The result of the analysis should be used to better plan the collection support work actions that are requested by the GE organization.

### **ASSESSMENT OF CAUSE**

The priority of FSLG cases in the SB/SE Compliance inventory is very low. The risk assessment criterion we apply to GE cases results very little need for enforcement action. Consequently, we did not use resources to conduct research on GE balance due account cases.

## **Additional Management Actions Should Be Taken to Ensure That Government Entities' Customers Meet Their Federal Tax Obligations**

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### **CORRECTIVE ACTION**

The MOU with SB/SE Compliance includes a process to provide FSLG balance due account data to plan collection support work.

### **IMPLEMENTATION DATE**

Completed

### **RESPONSIBLE OFFICIAL**

Completed

### **CORRECTIVE ACTION MONITORING PLAN**

Completed

If you have any questions, please contact me or Charles W. Peterson, Director, Government Entities at (202) 283-9738.