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| This document is the property of the Employee Benefits Security Administration. It is not to be disclosed to unauthorized persons. | File No. (77) |
| Subject:  Name Address City, State Zip | Date:  |
| By: Name Investigator/Auditor |
| Approved by:  |
| EIN/PN: | Status: Closed |

1. **Predication**

[State the reason for case opening and for conducting an investigation.]

1. **Background**

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| Plan Sponsor:  |
| Plan Type:  |
| Other Plans Reviewed:  |
| As of / /  | Assets: $ | Participants: |
| Period Covered by Investigation: / / to / / |

|  |
| --- |
| Service Providers |
| Plan Administrator:  |
| Trustee(s):  |
| Financial Institution, Custodian, or other Parties Holding Plan Assets:  |
| Investment Advisor(s) or Investment Manager(s):  |
| Third Party Administrators:  |
| Other Key Service Providers: *If relevant to the fiduciary issues in the case, identify other service providers such as brokers, accountants, actuaries, insurance companies, etc., and explain their role in plan administration.* |

1. **Areas Examined** – *Describe all areas examined.*
2. **Records Reviewed *–*** *List records reviewed.**For each item listed, supporting documentation obtained during the investigation should be retained in the case file.*

 Other Records Reviewed:

*If plan has filed for bankruptcy, obtain bankruptcy advisement to all affected plans.*

1. **Interviews Conducted –** *Provide the name and title/position of each individual interviewed. Supporting documentation for each interview conducted should be retained in the case file.*
2. **Issues Identified & Resolution**

[Provide a brief description of the issues reviewed, identified and the facts showing that the allegations/issues were not violations.

1. **Referrals and Final Communications**
2. IRS Referral Yes [ ]  N/A [ ]
3. OCA Referral Yes [ ]  N/A [ ]
4. Participant Complaint Disposition Notice Yes [ ]  N/A [ ]
5. SBREFA Notice Yes [ ]  N/A [ ]

SBREFA notice is required when a plan sponsor, plan or plan service provider has less than 100 participants or employees during the course of an ERISA Title I civil investigation.