



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.52.1

DECEMBER 26, 2019

EFFECTIVE DATE

(12-26-2019)

PURPOSE

- (1) This transmits revised IRM 4.52.1, Global High Wealth Program, Global High Wealth Program Processes and Procedures.

MATERIAL CHANGES

- (1) The changes are summarized in the following table:

| IRM Cite | Change Details |
|------------------|--|
| 4.52.1.1 | Replaced old Overview section with new Program Scope and Objectives subsection that incorporates internal control requirements into the IRM. |
| 4.52.1.3 | Updated the table in this section that contains source codes, PBC, EGCs, project codes, and tracking codes. |
| 4.52.1.5.2 | Updated procedures for IDRs. |
| 4.52.1.8 | Updated procedures for field case closings. |
| 4.52.1.9 | Added record retention procedures. |
| 4.52.1.10 | Updated procedures for enterprise case examination plan. |
| Exhibit 4.52.1-1 | Updated procedures for enterprise case examination plan. |
| Throughout | Clarified language and terminology throughout and reviewed and updated all references and website addresses. |

EFFECT ON OTHER DOCUMENTS

IRM 4.52.1 dated August 12, 2013 is superseded.

AUDIENCE

GHW employees in LB&I

Clifford R. Scherwinski
Director, Field Operations, Global High Wealth and Pass-Through
Strategy
Pass-Through Entities Practice Area
Large Business and International Division

4.52.1

Global High Wealth Program Processes and Procedures

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4.52.1-1 Enterprise Case Examination Plan

4.52.1.1
(12-26-2019)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides an overview of the Global High Wealth (GHW) program and procedures used by GHW.
- (2) **Audience:** These procedures apply to LB&I GHW employees who are responsible for case building and risk assessing GHW inventory and for GHW teams and other teams who are examining GHW enterprise cases.
- (3) **Policy Owner:** The GHW program is under the Pass-Through Entities (PTE) Practice Area in LB&I.
- (4) **Program Owner:** GHW is responsible for the administration, procedures, and updates related to the program.
- (5) **Program Goals:** To ensure GHW uses its limited resources to identify and examine high wealth taxpayers with the highest compliance risk in a consistent and efficient manner.

4.52.1.1.1
(12-26-2019)
Background

- (1) GHW was formed to take a holistic approach in addressing the high wealth taxpayer population; to look at the complete financial picture of high wealth individuals and the enterprises they control. A GHW enterprise case consists of a key case, generally an individual income tax return, and related income tax returns where the individual has a controlling interest and significant compliance risk is deemed to exist. Controlling interest can include significant ownership of or significant influence over an entity or multiple entities within the enterprise. The enterprise case may include interests in partnerships, trusts, subchapter S corporations, C corporations, private foundations, gifts, and the like. GHW personnel work with other personnel from other business operating divisions within the IRS to address noncompliance across the entire enterprise. GHW consists of two functions, Workload Services (WLS) and the field examination groups.

4.52.1.1.2
(12-26-2019)
Authority

- (1) The following authorities apply to the Global High Wealth program:
 - IRM 4.46, LB&I Examination Process
 - IRM 1.2.10.37, Policy Statement 1-236, Fairness and Integrity in Enforcement Selection
 - IRM 1.2.13.1.10, Policy Statement 4-21, Selection of Returns for Examination

4.52.1.1.3
(12-26-2019)
Roles and Responsibilities

- (1) The director, Pass-Through Entities (PTE) is the executive responsible for providing oversight of the GHW program.
- (2) The GHW senior manager is responsible for providing day-to-day oversight of the GHW program.
- (3) The WLS manager is responsible for the oversight of the WLS function within the GHW program.
- (4) Team managers are responsible for the oversight of the field examination groups.

4.52.1.1.4
(12-26-2019)

**Program Management
and Review**

- (1) **Program Reports:** The following are reports and systems GHW uses to monitor the GHW inventory:
 - The GHW Microsoft Access database contains various reports WLS uses to track the status of the enterprise cases that are in the GHW inventory (e.g. enterprise cases that have been risk assessed, are ready to be assigned, have been surveyed, have been assigned, etc.), the IDRs that are associated with the enterprise cases, and the field feedback that is associated with the enterprise cases.
 - A-CIS and ERCS are used to monitor the status of enterprise cases in the GHW inventory after they have been assigned to a field group.
- (2) **Program Effectiveness:** The following are some ways GHW gauges the effectiveness of the GHW program.
 - WLS solicits feedback from the field groups about enterprise cases that have been assigned to the field to gauge whether the right returns and issues are being selected for examination.
 - GHW reviews enterprise case examination results to gauge what types of issues are the most productive to pursue.

4.52.1.1.5
(12-26-2019)

Program Controls

- (1) The following are some program controls that have been implemented to oversee the GHW program:
 - GHW periodically reviews which employees have access to the various folders on the GHW shared drive to determine whether they still need access. Access is revoked for those employees who no longer need it.
 - An employee who was involved in the case building and risk assessment of an enterprise case in the GHW inventory is not permitted to have any involvement in the examination of that enterprise case.

4.52.1.1.6
(12-26-2019)

Terms/Acronyms

- (1) The following tables contains commonly used terms and acronyms.

Terms

| Term | Definition |
|-----------------|--|
| Case Building | Refers to actions taken in WLS to secure tax returns, establish AIMS controls, and use various programs/systems to conduct taxpayer research. |
| Enterprise Case | Refers to a group of returns that will be worked together as one GHW case. The group will include a key case taxpayer and can include various related entities that are controlled/owned by the key case taxpayer. |
| GHW Toolkit | Refers to a zip file on the GHW shared drive that contains various helpful resources (e.g. audit guides, sample IDRs, contact information, instructions, training materials, etc.) examiners can use when they examine GHW enterprise cases. |
| Key Case | Refers to the high-wealth individual who is the primary taxpayer in an enterprise case. |

| Term | Definition |
|----------------|--|
| Risk Assessing | Refers to actions taken in WLS to analyze tax returns and conduct research in various programs/systems to identify potential issues that would warrant an examination. |
| yK-1 | yK-1 is an interactive link analysis tool developed by IRS Research to discover and explore tax entities and their relationships. |

Acronyms

| Acronym | Definition |
|---------|-------------------------------------|
| AIMS | Audit Information Management System |
| A-CIS | AIMS Centralized Information System |
| CP&A | Compliance Planning and Analytics |
| EGC | Employee Group Code |
| ERCS | Examination Return Control System |
| GHW | Global High Wealth |
| HIHW | High Income High Wealth |
| IDR | Information Document Request |
| IMS | Issue Management System |
| LUQ | Large, Unusual and Questionable |
| MFT | Master File Tax |
| OUO | Official Use Only |
| PBC | Primary Business Code |
| POA | Power of Attorney |
| PSP | Planning and Special Programs |
| PTE | Pass-Through Entities |
| SAIN | Standard Audit Issue Numbers |
| SBC | Secondary Business Code |
| SC | Source Code |
| TIN | Taxpayer Identification Number |
| UNAX | Unauthorized Access |
| WLS | Workload Services |

4.52.1.2
(12-26-2019)

Population Identification

- (1) GHW is responsible for business and financial enterprises controlled by individuals with assets or earnings in the tens of millions of dollars. LB&I Compliance, Planning and Analytics (CP&A) has primary responsibility for overall coordination of the Annual Examination Plan and workload identification.
- (2) CP&A provides WLS with an initial listing of the high wealth taxpayer population. CP&A then utilizes computations to determine the examination potential of the enterprises controlled by high wealth individual taxpayers. These computations were developed from available Compliance Data Warehouse data and are used to preliminarily assess the level of compliance risk on filed (or unfiled) returns. The returns with the highest risk indicators are further risk assessed by WLS and potentially resulting in the enterprise being selected for GHW examination.

4.52.1.3
(12-26-2019)

Perform Detailed Risk Assessment and Case Building

- (1) WLS conducts a detailed risk assessment process consisting of researching taxpayer forms and related data, identifying specific issues, observing trends, and consulting with industry or other tax specialists. Risk assessment includes preparation and review of a yK-1 analysis for each taxpayer to gain an understanding of the taxpayer enterprise (Form 1040 and all related entities). During the risk assessment, large, unusual, or questionable items (LUQs) are noted by WLS for consideration by field agents for all entities in the enterprise that are determined to pose a risk of noncompliance. Related entities considered to be high risk are identified for inclusion in the case building package.
- (2) Upon conducting a complete risk assessment, WLS risk assessors determine whether the case will be included in inventory ready for assignment. WLS personnel build enterprise case files for delivery to the field with all related returns to be examined and other tax-relevant materials.
- (3) Once an enterprise case is assigned, a virtual case team folder is established on a secure shared drive for additional case-building, examination workpapers, and examination-related materials. GHW enterprise cases may consist of one or more of the following forms.

| Form | Description |
|------------|--|
| Form 1040 | U.S. Individual Tax Return |
| Form 1065 | U.S. Return of Partnership Income |
| Form 1120 | U.S. Corporation Income Tax Return |
| Form 1120S | U.S. Income Tax Return for an S Corporation |
| Form 1041 | U.S. Income Tax Return for Estates and Trusts |
| Form 990 | Return of Organization Exempt from Income Tax |
| Form 990PF | Return of Private Foundation |
| Form 990T | Exempt Organization Business Income Tax Return |
| Form 706 | United States Estate (and Generation-Skipping Transfer) Tax Return |

| Form | Description |
|----------|--|
| Form 709 | United States Gift (and Generation-Skipping Transfer) Tax Return |

- (4) WLS uses a Microsoft Access database to monitor GHW inventory ready for assignment. WLS establishes AIMS controls on all selected returns using the following codes:

| Name | Code | Description |
|-------------------------------|-------|--|
| Source Code (SC) | 20 | Key Case Initial Year |
| | 40 | Key Cases Subsequent/Prior Year |
| | 50 | Related Entity |
| | 70 | Whistleblower |
| Primary Business Code (PBC) | 320 | Identifies the primary level of responsibility for the account |
| Secondary Business Code (SBC) | 87700 | Identifies the secondary level of responsibility for the account |
| Employee Group Code (EGC) | 1025 | GHW — No return secured |
| | 1026 | GHW — Return secured |
| | 1027 | GHW Reserved |
| Tracking Code | 6205 | Cases selected to be sent to the field |
| | 6243 | High Income High Wealth (HIHW) Tier 2 GHW Training Returns |
| | 6244 | HIHW Tier 2 High Risk Model |
| | 0017 | GHW Test Scoring Model |
| | 0018 | GHW/PAIR 1040 Returns |
| | 0019 | GHW 1040 Supplemental Returns |
| | 0020 | GHW Supplemental 2 Returns |
| | 0023 | GHW Referral Returns |
| | 0024 | GHW Whistleblower Returns |

4.52.1.4
(08-12-2013)

Additional Work Sources

- (1) In addition to the high-risk taxpayers identified by CP&A, additional work sources are utilized to supplement inventory and balance coverage of the GHW population.
- **Referrals:** WLS receives referrals from the field and other business units by way of a referral form located on GHW Web page. Once it is

determined that a referral may be appropriate for GHW, the enterprise is subjected to the risk assessment process described in IRM 4.52.1.3. Referrals that are not accepted by WLS are forwarded to the appropriate Planning and Special Programs (PSP) office or back to the examination group that made the referral, as appropriate.

- **Whistleblower Claims:** WLS receives whistleblower claims from the Whistleblower Office and works these claims in accordance with established Servicewide policy. See IRM 25.2, Information and Whistleblower Awards, for specific procedures on how to address whistleblower claims.
- **Issue driven:** WLS may identify issues of significant impact to the GHW population that warrant screening for all taxpayers within this population. These issues can be identified from the WLS team, GHW field examinations and networking interactions with specialists in technical areas such as international compliance. As issues are identified, WLS will perform further research and analysis to determine whether the scope of the issue is significant in the GHW population. If so, WLS will determine the proper compliance activity such as submitting a campaign.

4.52.1.5
(08-12-2013)
**Workload Services
Remote Examination
Support**

- (1) GHW field agents are often located in different posts of duty across the country. This creates a need for WLS to provide various support services so the field can work GHW cases efficiently and effectively. This section provides guidance on the various examination support services provided by WLS.

4.52.1.5.1
(12-26-2019)
**Requesting Subsequent
Year and Additional
Related Entity Returns**

- (1) All requests for prior year, subsequent year, and related returns will be sent to WLS to be filled.
- (2) All requests will be submitted by the field team manager via email to the assigned risk assessor or case builder. The team manager will provide WLS with the following information:
- Related entity name
 - Taxpayer Identification Number (TIN)
 - MFT code
 - Year(s)
 - Key case Information

All requested returns will be updated to the team's EGC on AIMS once the return has been received and placed in the appropriate team folder.

4.52.1.5.2
(12-26-2019)
**Information Document
Requests Responses**

- (1) Information and documents received in response to information document requests (IDRs) issued by the examiner will be sent to the WLS unit to be scanned at the examiner's discretion.
- WLS will scan (if needed) the entire IDR response. The IDR response will then be placed in the taxpayer "IDR Response Utah" electronic folder within five business days from the date WLS receives the IDR response.
- Note:** If the IDR response is too voluminous to scan within five business days, WLS will notify the examiner.
- WLS will convert all documents to PDF, with the exception of Excel spreadsheets, and make the PDF files text searchable.

- WLS will save the original documents of any files that are converted and will purge them in accordance with established record retention policy.
- (2) WLS will create a case organizer for each key case and related entity. The case organizer will contain the following:
- Name of the IDR response
 - Hyperlink for each response
 - Date received
 - Who prepared the IDR response
- (3) All IDR responses received should be processed in the following manner:
- IDR Responses Delivered via Mail – Paper Copy**
- If the IDR response is delivered via mail, the IDR response should be mailed directly to the following address:
- Internal Revenue Service
Attn: Global High Wealth WLS (Applicable Risk Analyst/Territory)
324 25th Street, Room 6025
Ogden, UT 84401
- If the IDR response is received by mail, the examiner will send the original IDR response including the original envelope to WLS within two days. The examiner will provide WLS with the following information:
- Date the IDR response was received
 - Who prepared the IDR response (taxpayer, POA, etc.)
 - IDR name
 - Taxpayer name and TIN
 - Password information, if applicable
- WLS will notify the examiner via email when the scanning has been completed. WLS will store and maintain original IDR responses in accordance with established record retention policy.
- (4) **IDR Responses Delivered Electronically – Emailed Document**
- If the IDR response is delivered via email to the examiner, the examiner will forward the original email to the IDR response email box at **LB&I Global High Wealth WLS*. The examiner will provide WLS with the following information:
- Date the IDR response was received
 - Who prepared the IDR response (taxpayer, POA, etc.)
 - IDR name
 - Taxpayer name and TIN
 - Password information, if applicable
- WLS will notify the examiner by email when the files have been uploaded to the server.
- (5) **Additional Information**
- All IDR responses are scanned in received date order.
 - If an electronic spreadsheet is included in an IDR response, WLS will not scan or convert the document to a PDF. WLS will create a cover-sheet documenting that a spreadsheet was received and describe its contents. This coversheet will be converted into a PDF file, scanned and included in the IDR response file.

- Additional documents other than IDR responses (e.g., summons, Powers of Attorney) requiring scanning should be coordinated with the appropriate WLS risk assessor using similar procedures outlined for the IDR responses, notating to WLS the location of where the documents should be placed on the shared drive.

4.52.1.6
(08-12-2013)

The Tax Equity Fiscal Responsibility Act of 1982 (TEFRA)

- (1) Many GHW cases include partnership and other flow-through entities subject to the Tax Equity Fiscal Responsibility Act (TEFRA). GHW established a liaison position in WLS to support GHW field examination groups in navigating TEFRA and meeting their responsibilities regarding TEFRA.
- (2) The TEFRA liaison is tasked with identifying and bridging gaps between GHW and its internal customers, including campus and Technical Services units. Through the implementation of a liaison position, GHW is able to ensure that TEFRA and other complex casework is addressed in an effective and consistent manner.

4.52.1.6.1
(08-12-2013)

Critical Information Relating to GHW TEFRA Examinations

- (1) IRM 4.31, Pass-Through Entity Handbook, provides the processes and requirements for working a TEFRA examination.
- (2) IRM 4.31.1, Introduction, provides a general overview, TEFRA terminology and details the core responsibilities of various positions held within the field and the campus.
- (3) IRM 4.31.2, TEFRA Examinations-Field Office Procedures, explains the field TEFRA procedures necessary for working a TEFRA key case entity and the related investors. The procedures include how to identify a TEFRA entity, its TMP and the TEFRA statute, as well as the notices required to be sent to TEFRA partnerships and investors. The duties of the field coordinator are also outlined.
- (4) In addition to these critical TEFRA procedures, one TEFRA requirement that is unique to GHW is: **If there are less than 425 days (but at least 12 months) remaining on the TEFRA key case statute of limitations, approval from the GHW Territory Manager is required to start an examination of the key case.**

4.52.1.7
(08-12-2013)

GHW Shared Drive

- (1) The GHW shared drive gives GHW examiners, managers, examination technicians, and other staff the ability to share information and documentation among team members. The shared drive also permits sharing of case information with other functions such as field specialists, technical specialists, and counsel.
 - The shared drive includes a main “Global” folder.
 - Within the main “Global” folder, there are separate team folders for each GHW team to maintain their unassigned and started cases. Within each team folder there are subfolders for each taxpayer and other team resources.
 - Also within the “Global” folder, there is a folder named “Common” which includes job aids, documents and information relevant to all GHW teams. The job aids include instruction on how to establish the enterprise cases, naming convention and folder creation, which must be followed on all enterprise cases that are set up on the shared drive.

4.52.1.7.1
(12-26-2019)
Gaining Access to the Shared Drive

- (1) When access is needed to the shared drive for team members, the team manager will request access through WLS with a Server Request form and send to the *LB&I GHW Server Request email box. When access is needed for others such as field specialists, technical specialists or counsel, the senior internal revenue agent will request access through WLS.
- (2) Although employees who have been granted access will be able to access the entire team folder, there is an understanding that access is only being authorized to the case folder and its contents for the assigned taxpayer. Established unauthorized access (UNAX) restrictions apply.

4.52.1.7.2
(12-26-2019)
Monitoring Access to the Shared Drive

- (1) On a semi-annual basis, the WLS manager will review the access list for the shared drive and verify the access is still needed. If any access is no longer needed, the WLS manager will terminate the access.

4.52.1.8
(12-26-2019)
Field Case Closings

- (1) The case closing and file assembly procedures for GHW generally follow the procedures for LB&I and SB/SE. There are a few minor differences because GHW enterprise case files are located on a shared drive. These differences are noted on the Consolidated Closing Checksheet that is located in the GHW Toolkit and contains closing procedures in a case checklist and assembly format. When the closing procedures are updated the file is given a new revision date.

4.52.1.9
(12-26-2019)
Record Retention

- (1) Document 12990, Records and Information Management Record Control Schedules, provides mandatory record disposition instructions for both paper and electronic records. According to Document 12990, examination case files, including copies of revenue agent reports with related work papers and other documents for coordinated industry cases, should be retired after 4 years and permanently destroyed at 15 years. GHW will retire their digital closed case files to an internal designated server space to meet the 15-year retention requirement. (GHW defines closed cases as all cases within the enterprise reaching status 90 in AIMS.) The cases will move to the permanent location no later than four years from the date when all related entities within an enterprise close and then destroyed 15 years from that date. At the 15-year point, IRM 1.15.3.8 , In-House Destruction of Records, will be followed in disposing of the closed digital case file. .

4.52.1.10
(12-26-2019)
Consolidated Enterprise Case Examination Plan Overview

- (1) The purpose of this section is to provide guidelines for the development of the Consolidated Enterprise Case Examination Plan (Enterprise Plan) for GHW enterprise cases, as it differs from the individual LB&I case examination plans. GHW still prepares individual case examination plans as outlined in IRM 4.46.3, Planning the Examination. However, in addition, GHW prepares an Enterprise Plan document that is for official use only (OUO) and should not be sent to the taxpayer due to possible disclosure issues under IRC 6103. The Enterprise Plan is a compilation of the examination of an individual taxpayer and the related entities comprising his/her financial enterprise. These may represent various tax return filings, tax jurisdictions and filing periods, which have common ownership or control. The taxpayer and the various related entities are risk assessed and an Enterprise Plan is developed to consolidate the actions to be taken and provide an overall risk for GHW management.

- (2) This approach presents unique challenges in that the enterprise can have separate returns, separate statute dates, separate filing dates, separate representation and varied ownership interest. The Enterprise Plan is an internal document, which consolidates all these separate return examination plans into one examination plan from an issue driven and resource perspective. It is constructed as an Excel document that provides a roll-up of each examined return within the enterprise and includes summaries of issues, time, and examiners assigned for each return being examined. This document is for OUO purposes and is not to be disclosed or shared outside the IRS. These guidelines are provided to promote quality and consistency in the preparation of the Enterprise Plan.
- (3) The Enterprise Plan should be prepared for every GHW enterprise case with multiple separate taxpayers.
- (4) The Enterprise Case Examination Plan should be completed during the risk analysis stage of the examination, and should be prepared using the standardized spreadsheet format. The Enterprise Case Examination Plan must contain the following sections shown in Exhibit 4.52.1-1, Enterprise Case Examination Plan.

Exhibit 4.52.1-1 (08-12-2013)
Enterprise Case Examination Plan**Enterprise Examination Plan Tab**

1. Return Entity
 - The first return will be the key case of the enterprise (general rule is this will be the primary 1040).
 - Following the key case, all other related returns in status 12 should be listed. (Do not include returns that are inspected but not examined.)
2. Examination Plan
 - Section will include hyperlink to the individual/entity examination plan and risk analysis issued to the taxpayer.
3. Standard Audit Issue Number (SAIN)
 - Issue Management System (IMS) SAIN for the issue
4. Issue
 - Description of the issue related to the corresponding SAIN
5. Senior Internal Revenue Agent Comments/Notes:
 - Section should be used for comments of the senior team coordinator related to each issue listed.
6. Agent Assigned
 - Examiner assigned to each issue.
7. Estimated Staff days
 - Estimated staff days assigned by issue by examiner. Total estimated staff days per the enterprise case examination plan must reconcile to total staff days reported in IMS. Estimated staff days will include both technical and administrative issues.
 - A summary reconciliation work paper will be used to reconcile examination plan time and IMS time.
8. ECD
9. Specialist Involvement
 - Name of the specialist assigned or consulted regarding the issue. If no specialist was assigned use N/A.
10. Counsel/Technical Specialist Involvement
 - List any Counsel involvement and any technical specialist involvement during the examination.
11. Potential Adjustment
 - List the potential adjustment amount for each issue.
12. 50% Yes or No
 - At the time of the 50% review, use this column to state if examination of the issue will continue.
13. 50% Review Comments
 - Give a brief explanation of why examination of the issue will continue or will not be continued and provide the estimated amount of the potential adjustment if examination of the issue will be continued.

Enterprise Timeline Tab

1. Timeline should be based on the latest ECD of any open status 12 returns in the enterprise.

Exhibit 4.52.1-1 (Cont. 1) (08-12-2013)**Enterprise Case Examination Plan****Enterprise Examinations Approvals**

1. Enterprise Plan
 - GHW cases assigned require team manager approval (initial plan and 50% review). Examination plan should be signed between 60-90 days from the day the first time charged.
2. Individual case examination plan and risk analysis must still be prepared for each individual entity under exam, and the team manager must approve all examination plans as outlined in IRM 4.46.3, Planning the Examination.
3. A risk analysis must be conducted on all enterprise cases, and the team manager must approve all risk analyses.