

Employee Plan Audit Efficiency Guide

The employee benefit plan identified below has been selected for audit. This guide is intended to help establish a reasonable working relationship with you so the audit can proceed as efficiently as possible and so both of us will know what to expect during the audit. This guide outlines how we will work with each other during the course of this audit. I will contact you or your representative to discuss completion of this guide.

Plan Name: _____
Plan Sponsor/Organization Name and Address: _____ _____
Plan Year: _____ Plan Number: _____ EIN: _____
Contact Person: _____ Best Time to Call: _____
Phone: _____ Fax: _____
Internal Revenue Service Contact: _____
Phone: _____ Fax: _____
* E-mail Address: _____
Manager Name: _____ Phone: _____
Area Manager: _____ Phone: _____
<small>* Due to confidentiality concerns, IRS will neither request nor transmit electronically. Transmitted messages are not secure.</small>

Date of audit: _____ **Time of audit:** _____

Location of audit (please visit [The Summer 2006 Edition of Retirement News for Employers](#) for information regarding the location of the audit):

Plan sponsor data will be provided (data formats to be discussed):
 electronically (specify format _____)
 on CD
 hard copy
 other (specify _____)

Response timing:

Our mutual goals for response timeframes are:

- 3 days to respond to telephone calls;
- 14 days to respond to correspondence;
- Reasonable time periods for follow-up and any correction will be established.

IRS agent will communicate any unexpected delays as soon as possible.

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If further information is needed, please contact me by:

___ phone

___ fax

___ letter

Documents to be provided prior to audit: Providing the plan documents prior to start of the audit allows a pre-audit review that will reduce the time spent at the audit site and promote a more efficient process for all parties.

Documents to be available at time of audit: Having all requested information readily available and organized at the start of the audit eliminates delays and may reduce the need for follow-up visits.

Relevant web sites to assist you in preparing for the audit:

- **[Top Ten Tips to Prepare for an Efficient Audit](#)** – tips to assist in preparing for an examination of the return for your plan and trust.
- **[Examination Process Guide](#)** - helps customers through the examination process. The guide clarifies the various steps in the examination process and introduces available resources;
- **[Focused Examinations](#)** - describes a new philosophy for agents examining returns, which moves from a comprehensive review to a more limited process that concentrates on a frame work of important activities that evaluate overall plan compliance;
- **[Trends and Tips](#)** - Results and findings from past and current EP examinations that identify compliance risks and recurring plan issues;
- **[Correcting Plan Errors](#)** - The Employee Plans Compliance Resolution System (EPCRS) allows plan sponsors to correct plan failures and thereby continue to provide their employees with retirement benefits on a tax-favored basis;
- **[Publication 1-EP – Understanding the Employee Plans Examination Process](#)** - The first part of this publication explains some of your most important rights as a taxpayer. The second part explains the Employee Plans examination, appeals, and compliance resolution processes;
- **[Publication 4324 – EP Examination Process Flowchart](#)** - Provides a brief description of the examination process;

A copy of this guide is available electronically in the IRS web site, www.irs.gov/ep. Click on the "Examination/Enforcement" button and look for the Examination Process Guide.