



September 30, 2014

MEMORANDUM FOR: PHYLLIS C. BORZI
Assistant Secretary
for Employee Benefits Security

Elliot P. Lewis

FROM: ELLIOT P. LEWIS
Assistant Inspector General
for Audit

SUBJECT: Initiation of Audit
ERISA Denial of Benefit Claims

The Office of Inspector General is initiating an audit of EBSA's Oversight of ERISA Denial Of Benefit Claims. We will contact your audit liaison to schedule an entrance conference so we can discuss the audit's objectives, scope, methodology, and timeframes. Please notify the appropriate officials of our plans to initiate work.

If you have any questions, please contact Nick Christopher, Audit Director, at (917) 225-8954.

cc: Becki Marchand, Audit Liaison