



March 11, 2015

MEMORANDUM FOR: PORTIA WU
Assistant Secretary
for Employment and Training

Elliot P. Lewis

FROM: ELLIOT P. LEWIS
Assistant Inspector General
for Audit

SUBJECT: Audit of State Unemployment Tax Act Dumping

This is to notify you that the Office of Inspector General is initiating an audit of the State Unemployment Tax Act (SUTA). Our audit will focus on the adequacy of ETA's controls to assist states in identifying employers that attempt to evade state unemployment taxes through SUTA dumping.

We will contact your audit liaison to schedule an entrance conference to discuss the audit's objective, scope, and methodology. We plan to begin work immediately after the entrance conference and would appreciate your notifying the appropriate agency officials of our plans.

If you have any questions, please contact Renee Harrison-Womack, Acting Audit Director, at (202) 693-5245.

cc: Gay M. Gilbert, Administrator, ETA Office of Unemployment Insurance
Julie Cerruti, ETA Audit Liaison