



Authentication Report

Safeguard measures on certain steel products

Case: TF0006

Period of Investigation (POI):	01 January 2013 – 31 December 2017
Most Recent Period (MRP):	01 January 2018 – 30 June 2020
Date of report:	23 April 2021
Case team email:	TF0006@traderemedies.gov.uk
Company authenticated:	Outokumpu Stainless Ltd
Company address:	Outokumpu Stainless Ltd Europa Link S9 1TZ Sheffield United Kingdom
Company representative:	



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Executive summary

We are conducting a transition review to determine whether the UK should maintain, vary or revoke safeguarding measures put in place by the EU on certain steel products.

As part of the review, we sought to assess the accuracy of the information Outokumpu Stainless Ltd (Outokumpu) provided in its questionnaire response, which covered its company structure, its like and directly competitive goods, the cost of production of these goods, its sales of those goods, and the potential injury and economic-interest effects of continuing, varying or discontinuing the measures.

During the authentication process, we have compared questionnaire responses, including the data annexed to the questionnaire (annex data) and other accompanying evidence to information from open sources, such as Companies House, HMRC, Statista, and Outokumpu's websites. We checked information for internal consistency, consistency with audited financial statements and consistency with the responses from other interested parties. We conducted a walkthrough of Outokumpu's accounting systems to assess how much reliance we can place on data produced by the system. Due to the COVID-19 restrictions, we had to conduct all authentication remotely, but where necessary, we gave Outokumpu's management the opportunity to provide more detail or clarify outstanding questions during remote authentication meetings and via written correspondence.

For Outokumpu, we had no concerns regarding the data provided by the company, its accounting practices and accounting systems. We concluded that seven product codes are not produced by Outokumpu which was agreed with Outokumpu. Reconciliation has been possible for the costs and sales data to within an acceptable tolerance after a correction to the sales annex due to a double counting error in the individual product category data submitted. We found differences in the figures in the annex data and financial accounts on the injury factors, however the data provided for the like goods followed similar trends to the financial statements and therefore we concluded that we will rely on the financial statements to demonstrate trends in this data.

We have noted the claims made about the impact of not extending the safeguard measure. Despite the limited supporting evidence, it is reasonable to assume that Outokumpu has answered these questions based on its knowledge and understanding of the market. These claims will be considered alongside responses from other sampled producers to understand the position of producers.

Purpose of authentication

The purpose of authentication is to achieve a reasonable level of assurance that the questionnaire responses provided by the interested parties are relevant, complete and accurate.



Process of authentication

Authentication can comprise activity undertaken through desk, on site or remote analysis.

Due to the COVID-19 pandemic, and subsequent restrictions affecting travelling, the case team was unable to undertake any authentication work on site.

Purpose of this report

This authentication report presents the work that has been completed and the checks that have been carried out by the case team in respect of the questionnaire responses received from Outokumpu. It details any adjustments we will make to the data following the authentication process and our consultation with the interested party and forms the basis on which the interested party can provide the case team with a non-confidential summary for general publication.

Authentication

Please find below a summary of work that has been completed and the checks that have been carried out by the case team to authenticate the information provided by Outokumpu in their questionnaire response.

1 Company structure and associations

What information was authenticated		
<p>We confirmed information provided on the following areas:</p> <ul style="list-style-type: none"> • History of the company • Principal activities • Product range • Ownership, associations and interrelations • Reliability of the financial statements. <p>We reviewed Outokumpu's accounting systems in the following areas:</p> <ul style="list-style-type: none"> • Accounting practices and policies • Systems and processes for recording data • The accounting systems used, how well they are integrated and the level of automation across the systems, and • The financial year convention. 		
Please indicate the confidentiality status of the information summarised above:		
<input checked="" type="checkbox"/> non-confidential	<input type="checkbox"/> partly confidential	<input type="checkbox"/> confidential
If applicable, please specify what particular areas you consider to be confidential:		



How the information was authenticated

We cross-checked information provided by Outokumpu on its general set-up, ownership and products by examining official documents published on Companies House (<https://www.gov.uk/government/organisations/companies-house>). We confirmed the principal activity of the company using the strategic report available on Companies House.

We compared the product range under review to the company's website for accuracy. To further our understanding of the products, their capabilities and limitations we sought to understand their production methods and facilities from conversations with the producer, other interested parties and our own knowledge of steel production.

Ownership, associations and various company interrelations were cross-checked between questionnaire and information available on Companies House. Outokumpu also provided production flow charts where products flow from one entity to another. We identified additional entities where board member status is currently, or recently held. These findings were not of any concern.

To assess the reliability of the financial statements, we considered the audited annual reports, which consistently stated that the financial statements give a "true and fair view" of the company's affairs and have been "properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice".

We also used information in the financial reports to authenticate the information provided in the questionnaire in relation to the company's accounting practices and policies. This included its basis for account preparation and its financial year convention.

In a remote authentication meeting, Outokumpu provided us with explanations of their accounting systems and cost/profit centres. The company's representatives provided a detailed description of their internal management systems and walkthroughs of sample purchase and sales transactions. They also provided a product flow chart for their Stainless products.

We found the third-party information and that provided in supporting documents together with any explanations given to be consistent with the information provided by the company in its questionnaire response.

Please indicate the confidentiality status of the information summarised above:

☒ non-confidential

☐ partly confidential

☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

Exceptions/Findings

None.

Please indicate the confidentiality status of the information summarised above:

☒ non-confidential

☐ partly confidential

☐ confidential

If applicable, please specify what particular areas you consider to be confidential:



Conclusions

Outokumpu provided correct information about its ownership, function and associations in its questionnaire response.

During our authentication of the company's accounting systems, we did not find evidence that the systems are inaccurate or unreliable. The walkthroughs that the company delivered during remote authentication suggest that Outokumpu's accounting systems are supported by sufficient checking and a satisfactory segregation of duties to maintain accuracy. Consequently, we conclude that we can rely on the information in Outokumpu's systems during the transition review.

Outokumpu's accounting practices and systems are operating as described and the data provided from them can be relied upon in the transition review. The auditor's report confirms that the accounts are "true and fair" and prepared in accordance with UK GAAP and are reliable.

Please indicate the confidentiality status of the information summarised above:

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☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

2 Goods

What information was authenticated

Due to the volume of different products under review and the fact that authentication had to be conducted remotely, the case team were unable to undertake detailed checks of each product line.

We therefore checked that Outokumpu had correctly reported the production of like goods that the company claimed during the POI and MRP by taking into account those products identified in submissions from other interested parties in the transition review arguing no UK production was present.

Please indicate the confidentiality status of the information summarised above:

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How the information was authenticated

After receiving questionnaires, we identified a discrepancy between the data supplied in Outokumpu's questionnaire annex and that provided in Pre-Limited Examination Questionnaire (PLEQ) response. The company explained that this was due to an initial



misunderstanding regarding product category 13. Outokumpu only produces stainless-steel rebar, which we classify under the stainless-steel categories (14 and 15), whereas category-13 rebar refers only to carbon steel rebar. We were satisfied with the company's explanation and accept that only data for product categories 14 and 15 has been reported in the annex.

In order to review whether Outokumpu produced the like goods that it claimed, the case team investigated those like goods that were contested by other parties. For the products relevant to Outokumpu, we received conflicting arguments from parties on all commodity codes in product categories 14 and 15, with the exception of 7222 20 31 for which UK production was not questioned.

The categories containing contested like goods were considered as a whole, to establish an understanding of physical and chemical variances across the individual products and to understand how significant the number of contested codes was in comparison to the whole category.

In order to establish whether there were like or directly competitive goods reported that were not being produced, the case team reviewed submissions from other interested parties on like goods that they did not believe were being produced in the UK. All like goods that were contested were discussed with Outokumpu and where there were inconsistencies between the other submissions and the information provided by Outokumpu, they were asked to provide further evidence of production.

[REDACTED – in depth information on Outokumpu's products]

Please indicate the confidentiality status of the information summarised above:

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☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

Redacted as explained above.

Exceptions/Findings

Outokumpu did not provide evidence of UK production during the period of investigation for the following commodity codes therefore these are not considered to be included in their goods produced: [REDACTED]

Please indicate the confidentiality status of the information summarised above:

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☒ partly confidential

☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

Redacted part contains specific product codes as above

Conclusions

The case team has examined submissions by interested parties to identify products for which production by Outokumpu is contested and explored these product codes further through research and discussion with the parties. In conversation with Outokumpu, we concluded that they did not produce the [REDACTED – number of codes] codes. There is no evidence to suggest that any other codes reported to be produced by Outokumpu



are not produced as set out in its questionnaire response, and therefore the case team can rely on this data in this transition review.

Please indicate the confidentiality status of the information summarised above:

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☒ partly confidential

☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

As above

3 Sales

What information was authenticated

We analysed the trends in the sales data that Outokumpu provided by considering the trends in:

- Volume
- Value
- Average price by customer type and market

We also:

- Assessed the reliability of the sales figures for all goods that the company reported in its questionnaire annex against the published financial statements.
- Checked whether the proportions of sales values were consistent with other information.

Please indicate the confidentiality status of the information summarised above:

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If applicable, please specify what particular areas you consider to be confidential:

How the information was authenticated

Using Outokumpu's company website, we checked the information provided on the products it sells, sales to associated companies, and distribution operations.

We analysed the sales data to identify any anomalies, differences and/or trends. We considered average annual prices, comparing those for associated and non-associated customers for the domestic and export markets from the financial reports, as well as comparing captive sales and total sales from Outokumpu's questionnaire annexes across the most recent period and period of investigation. Outokumpu provided explanations for the trends observed, which we accepted.

To assess the reliability of the sales data provided, we compared the figures in the questionnaire annex with publicly available information in the company's financial statements published on Companies House to check that the data aligned. Since both the financial statements and the period of investigation (POI) both fall on 31 December, no further work was required in this area.



The sales data in the annex was then compared to the sales per the financial statements. We were able to perform this reconciliation and concluded that the sales data appears reasonable.

We reviewed the individual product category sales figures in the annex data for reasonableness against the total sales figure in the annex, used to reconcile to the financial statements. This revealed the sum of individual product total sales was consistently higher than the total sales figure per the annex. Upon discussion with Outokumpu, we were informed that this was because there was an instance of double counting within the sales annex due to transfers between steel mills. Removing all UK associated sales of product 15 (i.e. the double counting element) during the period allows us to sufficiently reconcile the sum of the individual product sales to the total sales figure used to reconcile to the audited financial statements. This reconciliation is sufficient and allows us to rely upon the individual product sales annex figures in this transition review.

Outokumpu walked us through how they sourced the data in their questionnaire response. During this they were able to demonstrate how the underlying data from their systems fed into the accounting process. We were able to reconcile figures in the annex to Outokumpu's internal systems, to within 1% which is within an acceptable tolerance. This further increases our confidence that the sales annex figures are reasonable.

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Exceptions/Findings

The individual product category totals in the sales annex incorrectly included sales sold between categories. Specifically, all UK associated customer sales of product 15 are sold in their entirety to Outokumpu's bar mill to produce product 14. As a result, the sum of these was greater than total sales per the annex. Management at Outokumpu informed us that this was incorrect and therefore we have corrected this in the annex to remove this double counting element within the data.

Please indicate the confidentiality status of the information summarised above:

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☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

Conclusions

We identified fluctuations in the company's sales of category-14 and category-15 goods, but we were satisfied with management's explanation of the trends.

We were able to reconcile the sales annex total company sales figures and individual product total sales figures to the management accounts and the financial accounts to within an acceptable level of materiality. All reconciliations have either been exact, within 2% or have had plausible explanations provided for the reconciliation difference and so



there are no significant inconsistencies that indicate that the sales annex figures are not a fair representation of the sales performance of Outokumpu 2013-Q2 2020.

Consequently, the evidence suggests that the data the company has provided for its sales is sufficiently complete, relevant and accurate for us to rely on it during the transition review.

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☐ partly confidential

☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

4 Costs

What information was authenticated

We authenticated the following:

- Cost structure and cost components
- Cost allocation and relevant changes in accountancy policies
- The impacts of shared services, company associations and agreements with suppliers.

We also reconciled the annex data for costs of production with the financial statements.

We reviewed cost allocation and relevant changes in accountancy policies. Furthermore, any associations and agreements with suppliers and shared services were considered using information in Outokumpu's questionnaire response.

Please indicate the confidentiality status of the information summarised above:

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☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

How the information was authenticated

For each of the product categories in our review that Outokumpu produces (categories 14 and 15), we analysed the annex data to check for any outliers and identify differences from our expectations based on the research we undertook as part of the authentication process. We identified the trends in the different cost components and compared them to information Outokumpu provided to assess whether there was evidence of this influencing production costs.

As expected, raw materials and energy make up a significant proportion of production costs, scrap steel being the main material. In addition, we considered the significance of each cost item in relation to the total cost of production and compared the costs of production across the different product categories to check for any inconsistencies. When considering the effect of quantity produced on all direct costs, there is strong correlation.



In addition, we considered the significance of each cost item in relation to the total cost of production and compared the costs of production across the different product categories to check for any inconsistencies.

To assess the reliability of the data provided, we reconciled the figures in the questionnaire annex with publicly available information in the company's financial statements published on Companies House to check that firstly the periods align and secondly to compare the two sets of data. Since both the financial statements and the period of investigation (POI) both fall on 31 December, and therefore align no further work was required in this first step.

Outokumpu did not provide a cost of production total for 2013 due to a change in its accounting system. Therefore, our analysis was performed on the 2014-2019 data. This was considered reasonable given the length of time elapsed since 2013. We therefore proceeded to check how the annex data reconciled with the financial statements.

In order to compare the total cost of production (COP) for all goods listed in the Annex with the cost of sales listed in the financial accounts, the COP in Annex 5 has been adjusted to cost of sales using the change in stock listed in note 12 in the financial accounts. This resulted in a maximum difference in 2016 where the total costs were 5.6% less than in the financial statements.

Management at Outokumpu commented that when adjusting the COP to cost of sales using changes in stock, the volatility in metal prices (especially nickel) would impact the robustness of the comparison. Therefore, a second comparison was made between the un-adjusted total cost of production in annex 5 and the cost of sales in the Income statement. The maximum difference between the two was in 2016 when the total cost of production in annex 5 was 3.2% less than the cost of sales in the Income Statement. This was considered a reasonable variance.

As part of our review of the underlying systems, the company provided a high-level remote walkthrough of their accounting systems and cost centres. As part of this, the company walked us through a sample purchase transaction. This was able to demonstrate how the cost figures were sources in their systems and therefore we were able to conclude the system is sufficiently accurate that we can rely on it in the transition review.

As a result of this work and the explanations provided by Outokumpu, we have found the reported total cost of production over the POI and MRP to be sufficiently accurate.

Please indicate the confidentiality status of the information summarised above:

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If applicable, please specify what particular areas you consider to be confidential:

Exceptions/Findings

None.

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<input checked="" type="checkbox"/> non-confidential	<input type="checkbox"/> partly confidential	<input type="checkbox"/> confidential
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If applicable, please specify what particular areas you consider to be confidential:

Conclusions

We are satisfied with Outokumpu's explanation following the attempt to reconcile the data provided in the annex on costs. As such, we are reasonably assured that the methodology for sourcing the data in their questionnaire annex was appropriate. Consequently, the evidence suggests that the data the company has provided for its costs is sufficiently accurate for us to rely on it during the transition review.

Please indicate the confidentiality status of the information summarised above:

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☐ partly confidential

☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

5 Injury

What information was authenticated

We analysed the questionnaire injury annex data provided by Outokumpu, as well as data provided elsewhere in the company's submission, in relation to the following areas:

- Production,
- Capacity utilisation,
- Employment numbers and salaries,
- Productivity,
- Profit margins (UK sales and third country sales),
- Return on investment, and
- Cash flow.

Please indicate the confidentiality status of the information summarised above:

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☐ partly confidential

☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

How the information was authenticated

We analysed the information provided by Outokumpu to identify trends between the data and the evidence submitted by the domestic industry, as well as other interested parties and third-party data. We reviewed producer questionnaires and plotted data from the annexes to identify trends in economic factors.

To assess the reliability of the data on capacity utilisation and production we compared information provided in the questionnaire response to the supplementary files Outokumpu provided to us. Outokumpu cited decreasing capacity utilisation as evidence of injury. Although data provided showed a spike in production and capacity utilisation for product



category 14 in 2017 and 2018 there was a clear decrease in utilisation across the POI and MRP.

While productivity between production of the two product categories trended in opposite directions, they were in line with their corresponding production and capacity utilisation figures.

The employment trends identified were reflective of the total employment figures in Outokumpu's annual accounts. The ratio of staffing levels relevant to the production of like goods to staffing levels noted in the annual accounts was consistent with the ratio of employment costs of the like goods to wages and salaries in the annual accounts.

[REDACTED – detail on performance of the business]By considering as a whole the descriptions each producer gave us of their businesses during the authentication process, we understand that steel sales work on baskets of products, that prices are market driven, and that a mix of profitable and non-profitable sales seems to be a consistent approach across the industry. The overall trend does not seem unreasonable.

To assess the reliability of the data in the injury and cash flow sections of the annex, we took 2016 as a sample and compared the figures in those sections to corresponding figures in the financial statements for 2013-2019. Differences between the annex data and financial statements were found due to the injury data in the annex covering the like goods only. However, trends in the data appeared to be similar with those in the annex data. Thus, for the data on injury and cash flow we can consider it appropriate to rely on the data in the financial statements in the transition review.

Please indicate the confidentiality status of the information summarised above:

☐ non-confidential ☒ partly confidential ☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

Redacted as explained above.

Exceptions/Findings

None.

Please indicate the confidentiality status of the information summarised above:

☒ non-confidential ☐ partly confidential ☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

Conclusions

We analysed the questionnaire injury annex data provided by Outokumpu, as well as data provided elsewhere in the company's submission, to identify trends between the data and the evidence submitted by the domestic industry, other interested parties and third-party data.



Injury data was provided for the like goods produced by Outokumpu and we were unable to reconcile these directly to the financial statements. Although we found differences in the figures in the annex data and financial accounts on the injury factors, the data provided for the like goods appears to follow similar trends to the financial statements and therefore we have concluded that it is appropriate to rely on the financial statements to demonstrate trends in this data.

Besides this, we found that the annex data for injury was broadly consistent with explanations given upon request and in the questionnaire response. We also judge that it is reasonable to assume that the company has answered the questions based on its knowledge and understanding of the market. Its claims have been considered alongside responses from other sampled UK producers to understand the position of producers.

We have therefore concluded that this data, as covered in this conclusion, can be relied on in the transition review.

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☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

6 Economic interest

What information was authenticated

We checked Outokumpu's response regarding its company information and the product information that fits the scope of the investigation, as well as its response on its site locations.

We also sought to authenticate:

- Supply chain information
- Employment figures,
- Median wages,
- Market Share,
- Exports,
- Stock levels, and
- The relevance of the specified goods to Outokumpu UK's operations.

Please indicate the confidentiality status of the information summarised above:

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☐ partly confidential

☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

How the information was authenticated



We checked the information provided for the EIT analysis by cross checking with publicly available information including published news articles from mainstream press, Outokumpu's brochures, Outokumpu's published company reports, Outokumpu's financial reports, HMRC trade data.

We sought to understand Outokumpu's upstream and downstream partners and industries from brochures and publicly available information as well as our own understanding of the company gained from online research and our broader authentication activities and compared this with the information included in Outokumpu's supply chain questionnaire response.

We reviewed the employment figures and median wages provided in Outokumpu's annex data against Outokumpu's published accounts as detailed in the injury section.

We checked the information provided on market share by comparing Outokumpu's annex data to import data from HMRC and found no discrepancies.

We checked the information provided on exports by comparing Outokumpu's export annex data to Outokumpu's production, stock and sales data as found in the annex to the questionnaire. We found these sources to be consistent.

We considered the relevance of product categories 14 and 15 to Outokumpu's operations by comparing Outokumpu's sales annex data for the specified goods to Outokumpu's sales annex data for all other goods.

We reviewed all information provided alongside responses from other interested parties and contributors. The information provided in the questionnaire and annex responses is consistent with the open sources we have used and other responses we received.

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☐ confidential

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Exceptions/Findings

None.

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☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

Conclusions

We found that the information Outokumpu provided about its own business activities was consistent with other sources, and we have accepted the claims on supply chain information, employment figures, median wages, market share, exports, stock levels, and



the relevance of the specified goods to Outokumpu UK's operations, therefore this information can be relied upon in the transition review.

We have noted the claims made about the impact of not extending the safeguard measure. We have not received evidence to support these that we can authenticate, but it is reasonable to assume that Outokumpu has answered these questions based on its knowledge and understanding of the market. These claims have been considered alongside responses from other sampled producers to understand the position of producers but will not be used in isolation.

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☐ confidential

If applicable, please specify what particular areas you consider to be confidential:

Conclusions

As shown in the conclusions of the various sections of the report, through our authentication of the data provided by Outokumpu, the questionnaire information provided has been reviewed and found to be consistent with other sources of information including publicly available information, financial statements and other submissions. Reconciliation of cost and sales data was possible to within a tolerance acceptable for us to rely upon the data in the transition review. Although we found differences in the figures in the annex data and financial accounts on the injury factors, the data provided for the like goods followed similar trends to the financial statements and therefore we concluded that it is appropriate to can rely on the financial statements to demonstrate trends in this data. Information provided regarding the Economic Interest Test has been found to be generally consistent with available information and other submissions by other interested parties, however, is not supported by corroborative evidence. Information and EIT is judged to be based on the company's experience and knowledge of the industry, demonstrating that this can be considered in conjunction with other claims made by other parties.

Annex 1: Meeting details

Date and duration	Type of authentication	Company representatives	TRID representatives
15/02/2021 (1 hour 30 mins)	<input checked="" type="checkbox"/> remote <input type="checkbox"/> on-site	Company representatives	Lead Investigator Investigator



11/03/2021 (2 hours)	<input checked="" type="checkbox"/> remote <input type="checkbox"/> on-site	Company representatives	Lead Investigator Verification Specialist Investigator Investigator Investigator
12/04/2021 (50 mins)	<input checked="" type="checkbox"/> remote <input type="checkbox"/> on-site	Company representatives	Lead Investigator Verification Specialist Investigator Investigator Investigator