

# Bringing Employee Benefit Plan Audits Into Focus

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### GG&G News - Employee Benefit Plan Audits

#### Introducing Gray, Gray & Gray's Employee Benefit Plan Audits Newsletter



Welcome to Gray, Gray & Gray's brand new monthly newsletter designed to provide you with valuable insights and guidance on Employee Benefit Plan Audits! This newsletter is just one of the many ways we go beyond the numbers to help maximize your profitability and success.

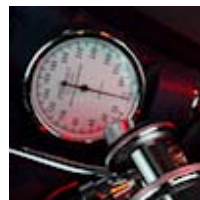
Inside each issue you'll find informative articles on efficiently and effectively managing your plan, mitigating the risk of fraud and abuse, new audit regulations and how they could impact your organization, and more.

If you have questions about Employee Benefit Plan Audits, please contact Michael Cecere at [mcecere@gggcpas.com](mailto:mcecere@gggcpas.com) or (781) 407-0300.

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### Timely Opportunities

#### Understanding the Health Benefit 'Pay or Play' Decision



The **Affordable Care Act's** "pay-or-play" provisions take effect in 2014. Employers subject to them will soon be running short on time to decide which path to choose. The choice involves human resource strategy as well as financial considerations. Here's an overview of elements that may guide the decision.

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### Employee Benefits

#### Your COBRA Responsibilities



When an employee's status changes, many companies are required to offer continued health coverage to the individual and other beneficiaries. Click "Full Article" to see if your business falls under the law, what your obligations are, and how long the coverage must continue.

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## Benefits Administration

### Health Plans Must Comply with HIPAA Security Rule



Employee health information that is stored electronically must be protected and remain private. That means following the requirements set out in the Security Rule of the *Health Insurance Portability and Accountability Act*. Continue reading for a rundown of the rule to help your company stay in compliance.  
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## Benefit Tax Issues

### Generous Health Plan May Not Preclude HSA Contribution



If you're covered only by a health insurance plan with a high-deductible, you may be eligible to contribute to a tax-advantaged health savings account, even if your spouse has other, more generous coverage. The rules can be confusing, but the IRS has clarified who qualifies and who doesn't with some examples. Here are the specifics.  
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