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## Gray, Gray & Gray, LLP's News

### Happy Holidays from Gray, Gray & Gray!



On behalf of the entire Gray, Gray & Gray team, we hope this holiday season brings you happiness, peace, and quality time with loved ones. Please note **Gray, Gray & Gray will be closed today, Wednesday, December 24th, and Thursday, December 25th**, in celebration of the holiday. We will resume normal business hours on Friday, December 26th.

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## Family Business

### Why You Need a Buy-Sell Agreement



Would you believe one of the biggest threats to a family business is the very people who own it? Destructive conflicts can develop in the absence of a buy-sell agreement. Without one, an unanticipated event can pit co-owners against each other — and even bring down the company. Here's an overview of buy-sell agreements, along with a description of methods used to value business ownership interests.

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## Benefits Administration

### 6 Common COBRA Mistakes Made by Employers



**Regardless** of their level of experience, HR professionals would all likely agree that COBRA is a complex, labor-intensive area of benefits administration. That's why it's important for employers to regularly review what's required. To help you stay on top of these tasks and avoid some of the pitfalls, here's a list of six common mistakes associated with COBRA benefits.

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## Operations

### Six Costly Mistakes to Avoid When Fraud Is Suspected



Let's say you receive a tip that someone inside your company is stealing. An investigation is launched and, lo and behold, there's indeed evidence of fraud. But then important details of the investigation are mishandled. This results in the company squandering its opportunity to recoup its financial losses, prosecute those involved and convey to employees that fraud won't be tolerated. This article explores six common mistakes that businesses make when investigating internal fraud.

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