

Department of Labor Audits and General Compliance Requirements

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I.	Overview of DOL Authority	5 minutes
II.	Applicability of ERISA	5 minutes
III.	Essential Elements of an ERISA Regulated Employee Benefit Plan	5 minutes
IV.	Enforcement Powers	5 minutes
V.	Employer Audit Risk	5 minutes
VI.	Audit Triggers	7 minutes
VII.	Audit Notification and Process	5 minutes
VIII.	Requested Documents	10 minutes
IX.	Gathering Information	5 minutes
X.	Audit Focus and Length of Audit	30 minutes
	1. Summary Plan Descriptions	
	2. Grandfathered Plans	
	3. Lifetime Limits	
	4. Annual Limits	
	5. Dependents to Age 26	
	6. Rescissions	
	7. Pre-Existing Conditions	
	8. Emergency Services, Provider Choice and Preventive Care	
	9. Coverage Appeals	
	10. MLR Rebate Information	
	11. MLR Rebates	
	12. Summaries of Benefits and Coverage	
	13. Preventive Care Benefits for Women	
	14. New Requirements under ACA	
XI.	Process for Employers who Disagree with Audit Results	2 minutes
XII.	Penalties	2 minutes
XIII.	Whistleblower Protections	2 minutes
XIV.	PPACA Resources	2 minutes
XV.	DOL Resources	2 minutes
XVI.	Employer Compliance Checklist	10 minutes
XVII.	Questions	10 minutes