

Human Resources Compliance Review Scope

Top 10 Compliance Risks

1. Americans with Disabilities Act

We interview HR staff and review documents to identify Americans with Disabilities Act (ADA) and ADA Amendments Act compliance risks.

2. At-will Employment

We review documents to determine whether at-will employment status is supported in HR policies and practices.

3. COBRA (Consolidated Omnibus Budget Reconciliation Act)

We interview HR staff and review documents to identify COBRA compliance risks.

4. Equal Employment Opportunity Commission and Anti-discrimination Laws

We interview HR staff and review documents to identify compliance related to Age Discrimination in Employment Act, Civil Rights Act, Equal Pay Act, Genetic Information Nondiscrimination Act, Pregnancy Discrimination Act, and EEOC reporting requirements. The review includes employee file contents and records management for a selection of active and terminated employees to determine discovery risks in the event of an employee dispute.

5. ERISA-Required Form 5500 Filings

We research and review the timely filing of required 5500 forms.

6. Fair Credit Reporting Act

We interview HR staff and review documents to identify employment-related risks

7. Fair Labor Standards Act

We interview HR staff and review documents and procedures to determine compliance with the FLSA, including overtime policy, exemption status, minimum wage, and pay practices.

8. Family and Medical Leave Act and State Leave of Absence Laws

We interview HR staff and review documents and procedures to determine compliance with the federal leave of absence laws including the Family and Medical Leave Act. We identify state laws governing leaves of absence and review policies to identify compliance risks.

9. Immigration Reform and Control Act

We interview staff and review documents to identify record keeping errors and process risks in completion and retention of Employment Eligibility Verification Form I-9.

10. New Hire Reporting Requirements

We interview staff and review documents to determine compliance with new hire reporting to state agencies, OFAC reporting and maintenance of Form W-4 and state equivalents.

11. Federal Contractor Requirements

We interview staff and review documents to determine compliance with Executive Order 11246, EEO-1 and VETS-100 Reporting, E-Verify, and Drug-Free Workplace Act according to the applicable definition of contractor status.

12. Health Insurance Portability and Accountability Act (HIPAA)

We interview HR staff and review documents to identify compliance risks in the employer provisions of HIPAA (not the group health plan provisions).

13. Human Capital Strategy, Roles & Responsibilities and Key Performance Metrics

We interview executive management and review documents to identify risk in strategy, role and responsibility definitions and measures of success.

14. Incentive Compensation Effectiveness

We interview staff and review documents to identify regulatory risk in design, administration and evaluation.

15. IRS Independent Contractor Rules

We interview staff and review documents to determine potential for misclassification of workers as independent contractors rather than employees.

16. National Labor Relations Act

We interview staff and review documents to identify risks associated with National Labor Relations Act compliance in the context of non-union workplaces which are not experiencing an organizing campaign.

17. Occupational Safety and Health Act (OSHA)

We interview staff and review documents to identify compliance risks under the OSHA general duty clause and in regard to monitoring, recording, and reporting workplace injuries.

18. Office of Minority & Women Inclusion (OMWI)

We review the OMWI Annual Report and confirm that it meets all requirements.

19. Older Worker Benefit Protection Act

We review documents to identify Older Worker Benefit Protection Act compliance risk in employment termination procedures.

20. Patient Protection & Affordable Care Act (PPACA)

We interview HR staff and review documents to identify compliance risks in the employer provisions of the Patient Protection & Affordable Care Act.

21. Uniform Guidelines on Employee Selection Procedures

We interview staff and review documents to identify Uniform Guidelines on Employee Selection Procedures risk in recruiting and hiring practices.



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22. Uniformed Services Employment and Re-employment Rights Act (USERRA)

We interview staff and review documents to identify USERRA compliance risk in leave of absence policy and leave administration.

23. Worker Adjustment & Retraining Notification (WARN) Act

We interview staff and review documents to identify WARN Act compliance risk in employment termination procedures.

24. 409A Compliance

We interview staff and review documents (long-term compensation arrangements, employment agreements, severance plans, etc.) to identify regulatory risk in design and administration.

For more information contact::

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Note: the Top 10 Compliance Risks are applicable to the majority of employers and take approximately 40-50 hours to complete, including preparation of a report.

Completing all 23 areas would take about 80-85 hours, except for numbers 11 and 13 which require additional hours. We can adjust compliance review hours and items based on client needs and internal project delivery considerations.