

## GOVERNMENT AUDITS AND INVESTIGATIONS

### Practice

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#### PRIMARY CONTACTS

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If you are notified by the government of an audit of your company's retirement plans, welfare plans or other programs, it is critical to have lawyers who can step in immediately to help you manage the process. Haynes and Boone's employee benefits lawyers have guided numerous companies through governmental audits by the Department of Labor, Internal Revenue Service and HHS/OCR, including large scale audits with potentially costly tax implications.

Our lawyers have significant experience with IRS, Department of Labor and other governmental audits of:

- Retirement plans
- Welfare plans
- Executive compensation programs
- Top hat plans
- Severance Plans

We help clients take the necessary steps to promptly and properly respond to government requests for information, including:

- Gathering and organizing documents responsive to requests
- Performing legal reviews to quickly identify potential concerns and strategize an appropriate response
- Communicating directly with the government officials on behalf of the sponsoring employer while the audit is ongoing
- Serving in a background support capacity for employers that want to take the lead in responding directly to the government's requests

We can help negotiate settlements with governmental agencies and ensure compliance with such settlements by:

- Assisting clients in implementing voluntary compliance and correction programs sponsored by the IRS and the DOL for 401(k), 403(b), defined benefit and other tax qualified plans
- Providing ongoing support with IRS and other compliance programs, such as the Employee Plan Compliance Resolution System, including assisting with ECP filings, audit caps, or voluntary audit cap (VCAP) settlements

Our lawyers also help clients facing Department of Health and Human Services (HHS) investigations into data breaches. When a company reports a large data breach to the

HHS, it triggers an investigation and compliance audit, which often requires a quick response. We can assist clients by:

- Gathering and responding to document and information requests
- Helping prepare for and assisting with governmental interviews
- Responding to compliance audits related to HIPPA privacy and security rules