



Worker and Family Assistance: Federal Government's Oversight of Pension and Welfare Funds: T-HRD-90-37

U.S. Government Accountability Office (GAO)

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## Worker and Family Assistance: Federal Governments Oversight of Pension and Welfare Funds: T-Hrd-90-37

By -

Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 22 pages. Dimensions: 9.7in. x 7.4in. x 0.1in.GAO discussed the effectiveness of federal oversight of employee benefit plans compliance with the Employee Retirement Income Security Act of 1974 (ERISA), and the governments potential exposure to underfunded pension plans insured by Pension Benefit Guaranty Corporation (PBGC). GAO found that: (1) the Internal Revenue Service (IRS) increased its examinations of plan operations; (2) the Department of Labor and IRS made substantial progress in improving the quality and timeliness of plan annual report data essential to effectively identifying violations; and (3) Labor adopted an enforcement strategy for investigating financial institutions and welfare plan service providers that it characterized as having high potential for fiduciary abuse. GAO believes that: (1) Labors proposal to strengthen ERISA independent audit requirements would improve ERISA oversight and enhance the security of participants benefits; and (2) auditors should be required to review and report on the effectiveness of plans internal control structures and compliance with laws and regulations, in addition to reporting on plans financial statements. This item ships from La Vergne,TN. Paperback.



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