



Lawrence R. Beebe  
Philip Vivirito

# Payroll Auditing

**A Guide for Multiemployer Plans**  
Second Edition

International Foundation  
OF EMPLOYEE BENEFIT PLANS  
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# Payroll Auditing A Guide For Multiemployer Plans

**J Rink**



## **Payroll Auditing A Guide For Multiemployer Plans:**

**Payroll Auditing** Lawrence R. Beebe, Philip Vivirito, 2008-01-01 Payroll auditing guidance is lacking for those persons in a multiemployer employee benefit plan who are responsible for and who perform payroll audits Best practices in payroll auditing procedures and methodologies of performing an audit have not been given enough focus This book helps trustees fulfill their fiduciary duties by understanding payroll audits Topics include performing the payroll audit selecting the employers to be audited the roles of the parties involved the future of payroll auditing and more Available in print e book pdf and CD ROM formats Lawrence R Beebe and Philip Vivirito 132 pages International Foundation 2008      **Payroll Auditing** Lawrence R. Beebe, Philip Vivirito, 2013      Audits of 401(k) Plans Deloitte & Touche Consulting Group, 2020-06-17 The most hands on and authoritative guide to conducting 401 k plan audits In the newly revised second edition of Audits of 401 k Plans a team of expert authors from the renowned Big Four firm Deloitte and Touche delivers an essential and practical guide for auditors engaged in the 401 k plan audits Readers will learn to move effectively and efficiently through audits of these popular employee benefit plans and gather strategies and techniques compliant with the Employee Retirement Income Security Act ERISA and SEC rules This latest edition provides the latest updates to FASB Accounting Standards SEC regulations and regulatory changes under all relevant legislation It s an indispensable handbook for practicing auditors who seek to responsibly discharge their duties in 401 k audits      **Audit and Accounting Guide: Employee Benefit Plans** AICPA, 2016-11-21 Considered the industry standard resource this guide provides practical guidance essential information and hands on advice on the many aspects of accounting and authoritative auditing for employee benefit plans This new 2016 edition is packed with information on new requirements including the simplification of disclosure requirements for investments in certain entities that calculate net asset value per share or its equivalent the simplification of disclosures for fully benefit responsive investment contracts plan investment disclosures and measurement date practical expedient and a new employee stock ownership plans chapter that includes both accounting and auditing      **AICPA Audit and Accounting Manual** , 2007      Employee Benefit Plans, 2019 AICPA, 2019-06-10 This guide is an ideal roadmap to compliance giving auditors authoritative guidance practical tips and illustrative examples to help them at each stage of the audit It is designed to bridge the gaps between the what why and how to satisfy auditor responsibilities Key topics covered include Essential guidance for application of GAAS in an EBP audit References to authoritative accounting guidance for defined contribution DC defined benefit DB and health and welfare HW plans in FASB ASC Guidance on accounting reporting and disclosure for EBP transactions not addressed in FASB ASC as supported by FinREC Use of a SOC 1 report Use of a specialist including actuaries and appraisers Forming an opinion and reporting on EBP financial statements for full and limited scope EBP audits Illustrative auditor communications and financial statements Explanation of pervasive regulatory requirements DOL rules and regulations      **Benefits & Compensation Digest** , 2009      **Employee Benefit Plans 2018** AICPA, 2018-04-26

Considered the industry standard resource this guide provides practical guidance essential information and hands on advice on the many aspects of accounting and authoritative auditing for employee benefit plans This new edition has been updated to include additional information related to the issuance of the going concern standard revisions to provide further guidance related to limited scope audits a new illustrative auditor s report for 11 K audits and has been revised for the recodification of the attestation standards Updates include Q A section 2220 27 Determining When the Practical Expedient is Not Used or Not Available Q A section 2220 28 Definition of Readily Determinable Fair Value and Its Interaction with the NAV Practical Expedient SAS No 132 The Auditor s Consideration of an Entity s Ability to Continue as a Going Concern PCAOB Release No 2015 008 Improving the Transparency of Audits AS 3101 The Auditor s Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion SSAE No 18 Attestation Standards Clarification and Recodification **Audits of Employee Benefit Plans, as of ...** American Institute of Certified Public Accountants. Employee Benefit Plans Committee,2003

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