

**2-18-816. Biennial audit of group benefit plans required.** (1) The state employee group benefit plans established under this part, whether established on a self-funded basis or not, must be audited every 2 years. The audit must cover the 2-year period since the last audit and be conducted by or at the direction of the legislative auditor.

(2) Except for an audit of individual claims conducted at the direction of the legislative auditor by a third party, any plan claims records provided directly to the legislative auditor shall be deidentified, if the legislative auditor determines deidentification can be performed in a manner that maintains the integrity of the analysis for audit purposes and does not limit the auditor's ability to validate accounting transactions or identify instances of fraud, waste or abuse in group benefit plans in accordance with the provisions of sections 5-13-304, 5-13-308, 5-13-309 and 5-13-311.

(a) As used in this section, the term "deidentified" means that an individual's personally identifiable information such as their first and last name has been removed and replaced with the last 4 digits of their social security number, their date of birth, or a randomly generated number.