

# ARE YOUR AUDIT RECORDS IN ORDER ?

## These records are REQUIRED to complete Your audit:

1. **Gross** Payroll Journal / Employee's Earnings Records
2. General Ledger / Canceled Checks / Cash Disbursement Journal / Check Register.
3. **Clerical / Salespersons form completed by a principal of your company.**
4. Quarterly Wages and Withholding Report.
5. Employee's Quarterly Federal Tax Return (Form 941).
6. Form 1099
7. Sub-Contractor Verification form with Contractors License Numbers
8. Report of Independent Contractors.
9. Copies of Certificates covering any Sub-Contractors work attached to Sub-Contractor.  
**Any subcontractor for which this completed information is not provided at the audit will be included for premium purposes.**

## If applicable to your business, the following records are also required:

- Copies of all monthly payroll reports (if insured with SCIF or similar carrier)
- Time Cards to Verify Payroll Segregation and Use of Two Tier Construction Classes
- Form 5500-Schedule F for Approved 125 Cafeteria Plans
- Fund Control Disbursement Logs and Summaries (and Coupon Book)
- Employee Tool Reimbursement Plan Records
- Certified Payroll Record and Summarized Breakdown of Fringe Benefits for Prevailing Wage Jobs
- Breakdown of Payroll for Jobs with Waiver of Subrogation and Wrap- Up Endorsements
- Mileage Logs Used to Substantiate Auto Allowance
- List of All Lodging Values Provided to Employees
- Property Management Agreement/Contract
- Resident Managers' Contracts/Agreements
- Trust Accounts/Joint Accounts for all Properties Managed
- Records of All Cash Payments for Labor
- Records of Volunteer Hours

**Please complete the attached forms in their entirety and have them ready at the time of audit. Any subcontractors for which complete information is not provided at the audit may be included for premium purposes, and will cost you more money.**