



To: Workers Compensation Insurance Participants
From: Gary Burkhardt & Steven Hulme
Subject: Workers Compensation Self Audit 2018-19
Date: July 19, 2019

1. Your Workers' Compensation Self-Audit package contains:	16 Pages
General Information Sheet	2
18-19 Self-Audit Form	3
Firefighters	2
Inmates	1
Employee Roster	1
Auxiliary Police Officers	1
Summary of Workers' Compensation Classifications and Codes	3
Contract Labor Form & Independent Contractor vs. Employee Checklist	2
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2. Return Self-Audit Form, Employee Roster-list name and job titles, Contract Labor Form/Independent Contractor Checklist and if applicable the Auxiliary Police, Firefighter and Inmate Spreadsheets (and related NCSFA fire roster and contracts)

- A) Include copies of the ESC and 941 Tax Reports (first page only)
- B) WC Report/Gross Wage Report/ Pay Type Report By Name - Your reports should list and include all pay types; active/terminated employees, job titles, WC codes-if they do not; please supplement accordingly. Do not include SS#'s please.
- C) Overtime by employee (if not already listed in a separate report), year end payroll ledgers (last page only and only if you do not have a Gross Wage or WC Report), contracts and reconciliations. Keep a copy of your Self-Audit for your records.

3. Use the "Summary of Workers' Compensation Classifications & Codes" to identify the appropriate codes for your employees and keep for future reference.

4. Please use the checklist to make certain all necessary reports and documents are included.

5. Return by August 31, 2019 via email, fax or mail us a hard copy. Please keep a copy for your records as well.

Please note: Failure to return the audit by December 1st will result in an estimated audit being processed. The estimated audit will be processed by applying a 25% debit to the payroll listed in your policy.

This year your WC Self Audit is in Excel. There is a tab at the bottom of the worksheet for each section of the audit. If you cannot open Excel, please go to our website and a PDF version is also available. If you cannot open either, please call or email us and we can mail you a hard copy.

If you need help, please contact:

Mail To:
 NC League of Municipalities
 Steven Hulme or Gary Burkhardt
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 Raleigh, NC 27601

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GENERAL INFORMATION

When your Workers Compensation policy was issued, you paid a deposit premium based on the estimates of your payroll. At the end of the policy period, we conduct an audit to compare those estimates against the actual payroll figures. An adjustment will be made if the estimated payroll and premium is different than the actual payroll. These adjustments are subject to any minimum premiums that apply.

Completion of the Self-Audit Form is the final step in the calculation of premiums for the fiscal year. As noted above it will determine any refund due to you or any additional premium due to NCIRMA. If you have questions as you go through this process, please do not hesitate to call.

Before you begin the self-audit forms, please review all information provided in the self-audit package. The "Summary of Workers' Compensation Classifications & Codes" should assist you in applying the correct classification to all employees according to the jobs they perform. Refer to the Interchange of Labor Rule to determine how the payroll will be assigned to the individual classification codes.

Your self-audit must begin by reporting the actual gross wages for all employees (active and terminated) – full-time, part-time, temporary and seasonal, employed by you from July 1, 2018 through June 30, 2019. Your gross wages will balance back to your trial balance and your payroll records for the fiscal year (+/- accruals).

If your municipality contracts with a correctional institution for inmate labor you will be responsible for their workers' compensation (Inmate Contract Section: VI/Medical). Please use the Inmate spreadsheet to list your invoices for the fiscal year. Mayor/Council Members are rated using a payroll of \$5,000 each. This amount cannot be changed even if they receive more or less than this amount.


Firefighters (including volunteers filling in for paid firefighters) that are paid an hourly rate are classified in 7704 for the hours that are worked. Volunteer firefighters (unpaid) that you have control over and do not have their own charter are rated at a minimum of \$1,000 each. Volunteers that are paid a stipend or not paid at all are classified in 7705. We will use either the minimum payroll of \$1,000 times the number of volunteers or the actual stipend paid to volunteers, whichever is higher. The base rate of \$1,000 cannot be lowered. You will need to provide us with a copy of the Fire Department Roster submitted to the NC State Fireman's Association. The roster needs to reflect the status of the firefighter. We need to know if they are "Paid," "Volunteer" or a "Retired" firefighter. If they are "Retired," it will be assumed that they are "Retired Inactive" unless their status indicates "Retired Active." A "Retired Active" firefighter still responds to fire calls and is covered for workers' compensation. The "Retired Inactive" firefighter is not covered. If it is not notated, please have your Fire Chief indicate the status. Please indicate on the fire roster any junior firefighters, retired inactive firefighters, or ladies auxiliary; they are not covered by Workers Compensation in our policy and will not be included in the audit. If the volunteer firefighter is filling in for a paid firefighter, you may split the fill in pay (7704) from their stipend or call pay (7705). Make sure your records reflect this split or that you create a spreadsheet that validates how you split their pay.

Volunteer EMS workers (unpaid) are rated at the higher of 1) \$1,000 minimum payroll for each volunteer, or 2) stipend. We will need to have a list showing each volunteer rescue worker.

Auxiliary Police (unpaid) are rated at \$600 minimum payroll. We will need a list showing all auxiliary police officers. Please note that the auxiliary police code is applicable only if you have an ordinance providing for the organization of an auxiliary police department made up of volunteer members. (NCGS160a-282). If Auxiliary Police are paid, they lose their status as an auxiliary police officer and thus should be included under the code 7720.

Park Personnel that are volunteers and/or any other volunteers are not considered employees, and are not covered under your workers' compensation policy. You might want to consider getting a separate accident policy for them.

We are enclosing a copy of the Independent Contractor vs. Employee Checklist (see tab below). If you pay anyone that does not have a Workers' Compensation policy, they must complete and sign this form. If the contractor has three or more employees, they are required by law to carry their own workers' compensation policy.

	C	D	E	F	G	
3						
4	Workers Compensation Summary 2018--2019					
5		INSURED:				
6		ADDRESS:				
7		CITY/ZIP:				
8		CONTACT/TITLE:				
9		TELEPHONE:				
10		FAX:				
11		E-Mail:				
12		SOFTWARE Company				
13		Date:				(Yes) (No) (N/A)
14	Volunteer Fire:			NCSFA Fire Roster Attached		
15	Auxiliary Police			Aux Police Roster-list of names		
16	Inmates:			Copy of contract & invoice amounts		
17	Appointed BOD-Non-Municipal Members (by End. Only)			9994		
18	Mavor & Council :			9996		
19	Firefighters: Junior Fire, Retired "Inactive", Ladies Aux:					
20	Does your entity use outside contractors?					
21	Are all contractors required to carry WC insurance?					
22						
23						
24						
25						
26	W/ C VERIFICATION					
27			AUDITOR			
28			GROSS	ESC	941's	
29			WAGES		#5C (Column 1)	
30	3RD QT 18					
31	4TH QT 18					
32	1ST QT 19					
33	2ND QT 19					
34	Gross Payroll-will xfer from (Pg 2) col H below		-			
35	Adjust Board		-			
36	Adjust Volunteer firefighters		-			
37	Adjust Auxiliary Police		-			
38	Adjust Inmates		-			
39	Less Overtime Premium (1/2 time)		-			
40	Less Imputed Income					
41	Less Car, LEO, Uniform, Cell, Military Allowanc		-			
42	Other Adjustments					
43	TOTAL		-	-	-	
44						
45	Total from Page 4		-			

	C	D	E	F	G	H	I	J	K	L
49	INSURED:		-	Notes	# Full-Time	Gross	Overtime	Allowances	Adjust	Net
50	Per WC Report/Gross Wage Report				Emplys	Wages	@ 1 1/2	Cell/Auto/Clothing	BOD/5k	WC Pay
51	Department/Job Description				Must Enter			LEO/Military	VFF/1k	
52					F/T Emplys only			Enter as Postive #	Inmates/Aux Police	
53	5506	Street Construction: Paving, Repairing, Curbing								-
54	7380	Drivers: Example-Library, ABC Stores								-
55	7423	Airport Operations								-
56	7520	Water Treatment Plant Oper./Line Maint.								-
57	7539	Electric Light & Power Company								-
58	7580	Sewer Disposal Operations and Line Maint.								-
59	7581	Water & Sewer Combined Oper./Line Maint.								-
60	7701	Public Safety-trained in fire and police								-
61	7704	Paid/Career Firefighters-FT & PT								-
62	7705	Volunteer Firefighters (for the spreadsheet to work correctly-you must type in each VFF pay (Amount) using the schedule on the Firefighters Tab			-	-			-	-
63	7720	Police Officers-you may include LEO in gross wages here or at the bottom of the page								-
64	7721	Auxiliary Police Officers-just enter the number of (unpaid only) aux police officer in column "D" and the spreadsheet will fill in the correct amount							-	-
65	8017	Store								-
66	8380	Garage								-
67	8742	Outside Salespersons								-
68	8810	Clerical								-
69	8820	Attorney								-
70	9015	Buildings: Maintenance, Janitorial								-
71	9033	Housing Authority & Clerical								-
72	9061	Senior Citizen Club/Center								-
73	9102	Parks and Rec-includes mowing of grass								-
74	9402	Street Cleaning & Mainline & Storm Sewer Cleaning								-
75	9403	Garbage & Bulk Collection (Sanitation)								-
76	9410	Municipal Employees (not otherwise classified)								-
77	9990	City Manager: office duties only								-
78	9991	City Manager: office plus o/s duties: Code Enf/Zoning/Bldg inspections								-
79	9993	Inmates-must enter monthly invoices-see Inmate Tab							-	-
80	9994	Board Members-must enter the number of BOD for spreadsheet to work			-				-	-
81	9996	Mayor and Council-must enter the number of BOD for spreadsheet to work							-	-
82	XXXX	Law Enforcement Separation Allowance (LEO)						-		-
83	XXXX	Other Misc Code/Wages-describe in detail below								-
84	XXXX	Planning/Telephone/Historical BOD-not covered						-		-
85				Totals	-	-	-	-	-	-
86										-

	C	D	E	F	G
91					
92	INSURED:			-	
93	Billing Summary				
94	W/C Code			F/T	Net Payroll
95	5506	Street Const.: Paving, Repairing, Curbing, Line Painting		-	-
96	7380	Drivers: Example-Library, ABC Stores		-	-
97	7423	Airport Operations		-	-
98	7520	Water Treatment Plant Operations/Line Maint.		-	-
99	7539	Electric Light & Power Company		-	-
100	7580	Sewer Disposal Operations and Line Maint.		-	-
101	7581	Water & Sewer Combined Operations/Line Maint.		-	-
102	7701	Public Safety-trained in fire and police		-	-
103	7704	Paid/Career Firefighters-FT & PT		-	-
104	7705	Volunteer Firefighters		-	-
105	7720	Police Officers		-	-
106	7721	Auxiliary Police Officers		-	-
107	8017	Store		-	-
108	8380	Garage		-	-
109	8742	Outside Salespersons		-	-
110	8810	Clerical		-	-
111	8820	Attorney		-	-
112	9015	Buildings: Maintenance, Janitorial		-	-
113	9033	Housing Authority & Clerical		-	-
114	9061	Senior Citizen Club/Center		-	-
115	9102	Parks and Recreation-includes mowing of grass		-	-
116	9402	Street Cleaning and Mainline & Storm Sewer Cleaning		-	-
117	9403	Garbage & Bulk Collection (Sanitation)		-	-
118	9410	Municipal Employees (not otherwise classified)		-	-
119	9990	City Manager: office duties only		-	-
120	9991	City Manager: office plus o/s duties: Code Enf/Zoning		-	-
121	9993	Inmates		-	-
122	9994	Board Members		-	-
123	9996	Mayor and Council		-	-
124	Other				
125	Total:			-	-

Inmates

	Inmates	Monthly Invoice						
	July							
	August		Please fill in your invoice amount from					
	September		the Dept. of Public Safety					
	October							
	Nov							
	Dec							
	Jan							
	Feb							
	March							
	April							
	May							
	June		We use a factor of 41 for inmates					
	Total	-	to get a payroll amount to base the premium on.					
		41						
		-	This total will transfer to inmates					

Emply Roster

EMPLOYEE ROSTER				
	Name	Department	Job Duties-list only if not evident	WC Code
1				
2				
3				
4				
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6				
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Aux Police Officers

ALL UNPAID AUXILIARY POLICE									
MUST HAVE ORDINANCE - GS 160a-282									
<p>WHEREAS, PURSUANT TO North Carolina General Statutes 160A-282 (a) and (b), a City may by ordinance provide for the organization of an auxiliary police department made up of volunteer members: and by enactment of an ordinance, may provide that while undergoing official training and while performing duties on behalf of the city pursuant to orders or instructions of the chief of police of the city, auxiliary law-enforcement personnel shall be entitled to benefits under the North Carolina Workers-Compensation Act and to any fringe benefits for which such volunteer personnel qualify</p>									
List all Unpaid Auxiliary Police Officers Individually									
Auxiliary Police Officer-must be unpaid. If they receive any pay, please include their pay in code 7720.									
1	Only list unpaid Auxiliary Police Officers.								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									

Summary of WC Class Codes

WC Code

SUMMARY OF WORKERS' COMPENSATION CLASSIFICATION & CODES

- 0042 Landscape Gardening-applies to new landscaping installations (includes planning, clearing, "fine" grading and planting of new plants, shrubs, trees, sod, etc.)
- 5506 Street or Road Construction: Paving or Repaving & Drivers-applies to street or road construction involving paving or surfacing new streets or roads or repaving or resurfacing, scraping existing streets or roads, painting safety lines or center stripes and installing curbs and gutters.
- 7380 Drivers-including bookmobile drivers.
- 7423 Airport-applies to ground crews, ticket sellers, information clerks, baggage handlers, mechanics, service personnel, cargo handlers, porters, security or screening personnel, attendants, etc., other than clerical office employees.
- 7520 Water only-Covers all operations of water treatment plants, pump stations, well, meter readers, repair & maintenance of existing water lines. Also includes drivers.
- 7539 Electric Light or Power Not Otherwise Classified (NOC)-applies to municipalities engaged in the operation of public electric light or power to its citizens. Includes plant employees, electric meter readers, drivers and tree trimmers that clear for power lines.
- 7580 Sewer only-Covers all operations of a sewage disposal plant, lift stations and repair & maintenance of existing sewer lines. Also includes drivers.
- 7581 Water & Sewer Combined Operations-Includes employees that work in both departments but cannot document actual hours worked in each job. Typically these employees work in the (sewer) collection and (water) distribution departments which are involved in water and sewer line maintenance. Rev. 7/1/2014
- 7701 Public Safety Officer-Trained and certified in both fire and police. Responds to emergencies in both capacities.
- 7704 Firefighters - Paid-includes career fulltime and p/t paid firefighters, fire truck drivers and mechanics who work on fire trucks. The firefighters may also be trained and certified as EMS, Rescue, Emergency First Responders and Hazmat Response. (Separately rate employees who perform only EMS duties and no firefighting to Code 7706). Also may include Retired Active Firefighters-see "Note" in code 7705.
- 7705 Firefighters – Volunteers -certified volunteer firefighters who are under the direction and control of the municipality. The volunteer firefighters may also be trained and certified as EMS, Rescue, Emergency First Responders and Hazmat Response. Junior Firefighters, Retired Inactive Firefighters and Ladies Auxiliary are not covered. Rated at \$1,000 per firefighter as a minimum. (Separately rate your volunteer's fill-in pay as Code 7704 if your records reflect a separation in call pay/stipend pay from the hourly fill-in pay. If not, include all of the volunteer's pay in code 7705. If your fire dept. is 100% volunteer, you should not have any pay in code 7704). "Note: The roster needs to reflect the status of the firefighter. We need to know if they are "Paid," "Volunteer" or a "Retired" firefighter. If they are "Retired," it will be assumed that they are "Retired Inactive" unless their status indicates "Retired Active." A "Retired Active" firefighter is covered for workers' compensation and the "Retired Inactive" firefighter is not covered. If it is not notated, please have your Fire Chief indicate the status."
- 7706 EMS Rescue Squad (only EMS duties and no firefighting) –Paid and Volunteers-includes ambulance services, emergency medical services (EMS), rescue and first aid squads, first responders, paramedics and emergency medical technicians (EMT) that are not fighting fires. Includes both paid and volunteer personnel (volunteers are rated at \$1,000 ea as a minimum). Separately rate firefighters who also perform EMS to Code 7704 and 7705.

Summary of WC Class Codes

- 7720 Police Officers & Drivers-sworn full and part-time police officers, meter maids, parole officers, crossing guards, clerical personnel (who are in an area exposed to police activities) and officers who also act as animal control. See Auxiliary Police (7721) for unpaid officers. Motorcycle police officers are classified in code 7723.
- 7721 Auxiliary Police –Unpaid – (Auxiliary Police Ordinance required)-sworn police officers who work predetermined unpaid hours for re-certification purposes only and are not paid for these hours. Rated at \$600

Summary of WC Class Codes

- 7723 Police – Motorcycle - Includes motorcycle police officers.
- 8017 Store-Retail NOC-applies to retail stores (example ABC Store)
- 8380 Garage (Auto Repair)-central garage used for all municipal departments. Includes mechanics that perform service or repair on municipal automobiles, vans, trucks and
- 8742 Outside Sales-applies to outside sales persons, consultants, messengers, marketing managers, ombudsman, who are engaged in such duties away from the employer's
- 8810 Clerical-clerical staff, municipal clerks, finance directors, human resource directors, library operations (except bookmobile). Also applies to utility billing clerks, planning or permit techs that are engaged wholly in office work. There is no division of payroll allowed for code 8810; unless there is a permanent change of position.
- 8820 Attorney-applies to attorneys who are employees of the local government entity and receive all benefits as a paid employee.
- 9015 Building – (Maintenance) - general maintenance of municipal office buildings and surrounding grounds;
- 9033 Housing Authority & Clerical, Salespersons, Drivers-includes all employees.
- 9060 Club – Golf & Clerical -applies to golf clubs operated by municipalities.
- 9061 Senior Citizen Club/Center & Clerical-applies to employees working in senior citizen centers that plan and oversee distribution of meals, supervise exercise or craft instruction groups, plan or supervise other senior center service-oriented programs and activities.
- 9102 Parks & Recreation -all park and recreation employees (including lifeguards, referees, umpires and class instructors). Includes the care, custody, maintenance of all buildings and grounds within the parks. Includes mowing in the parks and all other grounds. Cemetery mowing is also included in this code (backhoe operation at a cemetery is included).
- 9154 Theater NOC-All other employees-includes managers, stage hands, box office employees, ushers, attendants, theatrical production employees and motion picture operators
- 9220 Cemetery-applies to employees who work in cemetery operations: includes maintenance, mowing, planting of shrubbery, maintenance of graves and mausoleums, digging graves (unless contracted). If the employee has mowing and general yard maintenance duties only, they should be classified in 9102 – see Parks & Recreation.
- 9402 Street Cleaning & Sewer Line Cleaning-includes all street cleaning operations, leaf & limb removal, snow removal, incidental cold patch repair of pot holes, spraying for mosquito or insect control. Cleaning of mainline sewers and storm sewers, sewer inspection and crack sealing operations. Also includes employees which have multiple duties/jobs including but not limited to water, sewer, streets, cemetery and garage.
- 9403 Sanitation – Garbage & Bulk Collection & Drivers-includes garbage removal, white goods such as refrigerators, stoves and washers. Also includes employees which have multiple duties/jobs including but not limited to water, sewer, streets, cemetery, garage and sanitation.
- 9410 Municipal NOC (Not Otherwise Classified)-includes building inspectors, engineers not directly in charge of work, safety coordinators, code enforcement, planning and zoning employees (that have outside duties), downtown development coordinators, public works directors who only indirectly supervise operations (they cannot be directly supervising or working with the public works employees), animal control (not sworn police officers).

Summary of WC Class Codes

9410 Public Works Director-The Municipal NOC code (9410) will apply to the Public Works Director whose job duties reflect that they exercise operational control indirectly through full-time job supervisors (supervision is indirect rather than direct). This code does not apply to those persons that are directly in charge of the workers at the job site or those that are performing any degree of the actual work at the job site.

If the Public Works Director is directly in charge of the workers at the job site (not supervising a supervisor) or is performing any degree of the actual work at the job site, the Public Works Director will be coded to the appropriate class code (7520, 7580, 7581, 5506, 9402 or 9403).

9554 Sign Installation, Maintenance, Repair, Removal or Replacement-adjacent to highways, streets, etc. (includes street and traffic signs).

9990 City Manager – Office Duties Only-applies to City/Town/Village Manager or Administrator who is responsible for the overall operation of the municipality and works inside an office setting. May attend meetings and visit with residents.

9991 City Manager – Office Duties Plus Other Duties-applies to City/Town/Village Manager or Administrator who is responsible for the overall operation of the municipality; works inside an office setting but also may perform code enforcement, building inspections, zoning compliance or other related duties.

9993 Inmate Labor -requires a contract between the municipality and the correctional facility that places the inmate under the supervision and responsibility of the town. The contract usually states the municipality is to pay \$1.00 per day per inmate to the correctional facility. Rated at \$41 per inmate day.

9994 Board Members - COGs, ABC, Housing, Others-by endorsement only; at \$5,000 each-elected or appointed members as described in GS97-2. Board members who serve in an advisory capacity only (i.e., planning boards) are not eligible for coverage under this policy.

9996 Mayor/Council Members-voter-elected municipal governing board members. Rated at \$5,000 per member.

N/A Planning & Zoning Board Members--these board members serve in an advisory capacity only and are not covered by this policy.

Interchange of Labor Rule:

Some employees may perform duties directly related to more than one classification. For example, an employee may work in the water and wastewater departments.

The payroll may be divided between classifications provided that the employer maintains proper payroll records, which show the actual payroll by classification for that individual employee. Records must reflect actual time spent working within each job classification (**estimated or percentage allocation of payroll is not permitted**).

If payroll records do not show the actual payroll applicable to each classification, the entire payroll of the individual employee must be assigned to the highest rated classification that represents any part of his or her work.

Overtime

Definition: Overtime means hours worked for which there is an increase in the rate of pay:

- A. For work in any day or in any week in excess of the number of hours normally worked.
- B. For hours worked in excess of 8 hours in any day or 40 hours in any week.
- C. For work on Saturdays, Sundays, or holidays.

	If the records show...	Then...
This is the half-time only-->	Extra pay earned for overtime separately...	The entire extra pay is excluded.

Summary of WC Class Codes

This is the time and a half 1 1/2 ---->

Total pay earned for overtime (regular pay plus overtime pay) in one combined amount, and time and one-half is paid for overtime...	1/3 of this total pay must be excluded.
Double time is paid for overtime and the total pay for such overtime is recorded separately...	1/2 of the total pay for double time must be excluded.

Contract Labor Form & Checklist

Named Insured: _____

INDEPENDENT CONTRACTOR vs. EMPLOYEE CHECKLIST:

Whenever any public entity retains an independent contractor who does not carry workers' compensation insurance and the owner or an employee of that contractor is injured, a determination must be made as to whether the injured worker is truly an independent contractor or, in fact, is an employee of the public entity and, thereby, eligible for worker's compensation benefits through the entity. The NC Industrial Commission and NC Courts have used the following tests to make this determination. Please complete the information below for each independent contractor that has **NOT** provided you with a Certificate of Insurance for Workers Compensation (proof of Workers' Compensation policy). The person doing the work should complete the checklist.

Name of Independent Contractor: _____

Type of Work Performed: _____

Type of Business (circle one): Individual, Sole Proprietor, Partnership, LLC, Incorporated

Duration of Contract: _____

How many total employees does the contractor employ (including owner (s))? _____

How many total employees does the contractor employ (excluding owner (s))? _____

	Yes	No
(a) Is the person/business employed engaged in an independent business or occupation?	___	___
(b) Does the person/business employed have a Federal Tax ID number?	___	___
(c) Does the person/business employed perform similar work for any other business/individual?	___	___
(d) Does the person/business doing the work have the right to hire or fire any employee/helper of the business doing the work?	___	___
(e) Does the person/business employed have control over such employees/helpers?	___	___
(f) Does the person/business employed select their own time to perform work? (for example, your entity does not tell the person to work specific hours during the day)	___	___
(g) Does the person/business employed have the independent use of his special skill, knowledge or training in the execution of the work?	___	___
(h) Is the person/business employed paid for the job in a lump sum amount (not paid by the hour)?	___	___
(i) Does the person/business employed have the freedom to use their method of doing the work rather than another and is not subject to discharge because they adopt one method over another method?	___	___
(j) Is the person/business employed furnished tools or equipment owned by you?	___	___

None of these factors is controlling, but each is to be considered in determining the relationship between the parties. The essential issue is whether the alleged employer has the right to control the method and means by which the "employee"/business performs their work. RMS will attempt to determine whether an employment relationship exists for **insurance purposes only**.

Signature of Person/Business doing the work

Date

AUDIT CHECKLIST

Qtd 9/30 QTD 12/31 Qtd 3/31 Qtd 6/30

- ESC Reports

 We only need a copy of the first page for each quarter
- IRS Forms - 941's

 We only need a copy of the first page for each quarter

- Gross Wage Report/WC Report/Pay Type Report By Name (there are multiple possibilities as each software has their own Report) or an excel spreadsheet showing the fiscal wages (includes all pay types (prior to any deductions) from your payroll system for all active and terminated employees.
- Reconciliation of your WC Report/Gross Wage Report to your tax reports (941's)-this is something you would usually provide to your CPA
- Overtime report for the fiscal year by employee (if not already shown in a prior report).
- NCSFA Firefighter Roster, NC Association of Rescue & Emergency Medical Services, Inc. Roster, Firefighter worksheet printed out
- Inmates - copy of contract and monthly invoices from the Dept of Public Safety or correction facility
- Employee Roster: List of all full-time, part-time, temporary/seasonal employees with job titles
- List of Auxiliary Police
- List of Mayor and Council Members on Letterhead
- Contract Labor Form printed out, Copies of Independent Contractor vs. Employee Checklist
- Please mail us a hardcopy or email or fax us a copy of the audit and all supporting documents. Also keep a copy for your records