



What Records Will You Need for an Audit?

During your payroll verification, please make available a complete set of the following required records. If you are transmitting your audit documents electronically instead, or meeting virtually, this list also applies to you.

What We Need	Why We Need It
Payroll book/register	To determine the amount of gross payroll
Payroll tax returns (941, NYS-45, NYS-45 ATT)	To verify payroll from detailed payroll records
Employee tax forms (W-2, W-3)	To verify annual payroll
Employee tax forms (1099, 1096-Summary)	To verify other remuneration reported annually
Cash book/Check book/Day book with cash expenses (disbursements and receipts)	To determine applicable remuneration not reflected in payroll records
General ledger	To obtain general overview of operations
Income tax returns (1120/S-Corporate, 1065-Partnership, 1040-Schedule C Sole Proprietor, 990-Organization Exempt From Income Tax)	To verify information from principal sources
Certificates of insurance for subcontractors used	To verify coverage for subcontractors
Contracts, bills and invoices (for labor, services and materials)	To determine the type of work performed by a policyholder and its subcontractors

Note: For construction, employee leasing/staffing and other operations that contract for their services, the auditor will examine contracts, bills and invoices to determine and verify the nature of work done by the policyholder or its subcontractors. Premium charges for employees of uninsured subcontractors are the policyholder's responsibility.

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