



## **Payroll Audit Inspection Program**

### **REQUIRED RECORDS**

As required by federal law, the Motion Picture Industry Pension and Health Plans (“Plans”) maintain a program to audit hourly contributions. In accordance with the Plans’ audit program, all Employers will be audited on a cyclical basis. The Trust Agreements to which you are a party and federal law require that you keep adequate records documenting the accuracy of such contributions, and make these records available for review by the Plans’ auditor. The following is a list of the categories of documents that will be requested and required to be provided when you are contacted for audit.

### **Film Production Payroll Audit Inspection**

- A. Payroll Registers
- B. Time Cards
- C. Start Slips/Deal Memos/Election Forms
- D. Crew Lists/Call Sheets
- E. Production Reports
- F. Production Cost Bible (PCB)
- G. 1099-MISC for the Audit Period
- H. Invoice Backup for PCB Payment
- I. Updated Company Data Sheet

### **Facility Payroll Audit Inspection**

- A. Payroll Registers
- B. Time Cards
- C. Personnel Records
- D. Cash Disbursements Journal/Register
- E. General Ledger
- F. 1099-MISC for the Audit Period
- G. Invoice Backup for Cash Disbursements Journal Payments
- H. State Quarterly Wage Reports/Form DE-9’s
- I. Form W-2
- J. Updated Company Data Sheet

In addition, the following records may be requested as alternatives if the above mentioned documentation is not available:

- Cancelled Checks
- Worker's Compensation Carrier Reports
- Federal Quarterly And Annual Tax Returns

Please contact the Audit & Collections Department Manager, Chris Tashchyan, at extension 651 should you have any questions.