



PROTECTION | PERFORMANCE |

To: All ATA Comp Fund Members

From: Rita Golson
Premium Auditor and Monthly Reporting Specialist

Kimble Coaker
CEO/ Fund Administrator

RE: 2022 Year-End Payroll Audit Information

As the end of another successful year approaches, it will soon be time for the Fund to perform payroll audits for each Member. For 2022 year-end Fund audits we will utilize third-party auditors through EXL. If your company also has a Safety First (cross border) policy, our third-party auditing company, Segwick, will be handling it and your ATA Comp Fund audit.

You will be contacted by an auditor between December 2022 and February 2023 to discuss the audit process. **It is imperative that you complete this audit as soon as possible. The deadline for all year-end audits to be completed is April 17th, 2023.**

Auditors will be required to account for all monies your company spent on labor of any type during the coverage period. This includes all owner/operators, all 1099 employees, and all "non-taxable" employees. To assure a smooth audit, please gather records as early as possible and have the following 2022 information available prior to your scheduled audit appointment.

All Social Security numbers should be omitted or "blacked out"

- Federal Form 941 for 2022: Employer's QUARTERLY Federal Tax Return—all four quarters 2022
- Federal Form 940 for 2022: Employer's Annual Federal Unemployment (FUTA) Tax Return
- State Unemployment payroll tax returns—all four quarters 2022
- Copies of all issued 2022 Forms 1099-MISC
- 2022 IRS Form 1096: Annual Summary and Transmittal of U.S. Information Returns
- Year-End Payroll Summary
- Payroll registers or listings
- Cash disbursement records
- Individual payroll cards/records/spreadsheets
- Financial Statement General Ledger
- Overtime pay detailed records
- Per diem pay detailed records
- 401K and Cafeteria Plan detailed records
- Records of all Casual Labor, Contract Labor, and Subcontractors
- All Certificates of Insurance for workers' compensation coverages and/or Occupational Accident policies and Contingent Liability policies for all owner/operators utilized in 2022
- Non-Trucking Liability (**NTL**) Report (if applicable)



- Owner/Operator and Lease/Purchase detailed pay records

2022 Year-End Payroll Audit Information-Page 2

In addition to information the auditor will request, EXL will be required to obtain executed forms included in this packet.

Please have each document fully completed and signed prior to submitting to the auditor.

- Audit Questionnaire—Audit Attachment 1.
- Driver Per Diem Audit Worksheet—Audit Attachment 2.
- Lease Purchase Operator/Contract Driver Audit Worksheet—Audit Attachment 3.
- Number of Employees by Class Code List—Audit Attachment 4.
- 1099 or Cash Laborer Worksheet—Audit Attachment 5.
- Owner Operator/Contract Driver Audit Worksheet—Audit Attachment 6.

Being prepared will help you, the auditor, and the Fund effectively complete the audit, saving time for everyone. Missing documentation or failure to provide required information during the scheduled audit appointment will cause the audit to be considered incomplete and non-productive/non-compliant and subject to surcharges and/or current account cancellation.

If you have questions or need additional information regarding your 2022 year-end audit, please let us know.

**ATA Comp Fund Contact Information
334-834-7911**

Premium Audit Specialist

Rita Golson

Underwriters

Rachel Bigley, Kim Campbell, Katie Coaker

Underwriting/Audit Manager

Barbara Evans

Chief Operating Officer

Todd Hager

AUDIT QUESTIONNAIRE

Company Name _____ Coverage Period _____

YES NO 1. Have all employees been classified correctly by name and earnings for each class code represented?

YES NO 2. Have officers/principals been correctly classified and included/excluded based on policy endorsements?

_____ 3. How many trucks/equipment did your company **own** during the coverage period?

_____ 3.1 How many of these were **utilized** on a regular basis during the coverage period?

YES NO 4. Does your company utilize any owner/operators (drivers that drive their own equipment) or lease purchase operators (drivers that drive equipment obtained through a lease to purchase agreement)?

If **YES**: Complete the attached Owner Operator/Contract Driver Audit Worksheet
and

Attach a copy of the Non-Trucking Liability (**NTL**)/Physical Damage Report

YES NO 5. Does your company use any laborers (other than owner/operators and/or lease purchase operators) who are paid by 1099, cash, or any other means who are not reported in the company's quarterly state and federal payroll tax returns?

If **YES**: Complete the attached 1099 or Cash Laborer Worksheet

YES NO 6. Does an officer of your company or your company itself have ownership in, engage with, or utilize the services of a broker/brokerage, agent, or freight forwarding operation?

YES NO 7. Does your company pay driver per diems?

If **YES**: Are the per diems excluded from your quarterly payroll tax returns? **YES NO**

On what basis does your company pay per diems? _____

YES NO 8. Does your company have more than one location?

If **YES**: A complete listing of locations with physical addresses must be provided.

9. List all states where your company has facilities or employees with workers' compensation exposure. _____

YES NO 10. Does your company have more than one entity?
If **YES:** Has each entity been included on this audit? **YES NO**
If **NO:** Provide a detailed explanation. _____

YES NO 11. Does your company have a **401k or SIMPLE IRA Plan?**
If **YES:** What is the total amount of compensation deferred into the **Plan?** _____
 Is the deferred compensation **included** in your quarterly State tax returns? **YES NO**
 Is the deferred compensation **included** in your quarterly Federal tax returns? **YES NO**

YES NO 12. Does your company have a Cafeteria Plan?
If **YES:** What is the total amount of compensation deferred in the **Cafeteria Plan?** _____
 Is the deferred compensation **included** in your quarterly State tax returns? **YES NO**
 Is the deferred compensation **included** in your quarterly Federal tax returns? **YES NO**

YES NO 13. Do any of your company's officers have ownership in other companies?
If **YES:** What are the names of the companies and the nature of their business? _____

 A Certificate of Workers' Compensation Insurance must be provided for each entity.

This form must be completed and attached to all audits without exception. Any audit submitted without this form will be considered non-compliant/non-productive and subject to surcharge billing enforced by legal action.

*****By signing this form, I declare that all questions above have been answered correctly, and that I agree with the payrolls and classifications of all employees.***

****Signature** _____ **Type/Print Name Here** _____
(Must be signed by an **officer** of the company)

Title _____



PROTECTION | PERFORMANCE | DRIVEN

Driver/Per Diem Audit Worksheet



If your company has more drivers that receive per diems than there is room to list on one sheet, please make additional copies.
If your company does not pay per diems, please write "NONE" on this form and sign.

Fund Member _____

Driver's Name	Wages Paid During Coverage Period	Per Diem Paid During Coverage Period	# of Nights Spent Over the Road	Rate Paid Per Night

Signature _____ Title _____
(must be signed by an officer of the company)
Print Name _____ Date _____

Lease Purchase Operator/Contract Driver Audit Worksheet
Include any form of financing provided by your company

If your company has more lease purchase operators than there is room to list on one sheet, please make additional copies.
If your company does not use lease purchase operators, please write "NONE" on this form and sign.

Include the number of weeks where any work was performed for your company regardless of the number of days worked.

Company Name _____

Coverage Period _____

Lease Purchase Operator's/ Contract Driver's Name	Company Name	Date of Birth	Resident State	CDL State	Amount Paid During Coverage Period	# of Weeks Worked During Coverage Period	Lease Contract Start and End Dates

Signature _____ Title _____
(must be signed by an officer of the company)

Print Name _____

1099 or Cash Laborer Worksheet (Other than Owner Operators / Lease Purchase Operators)

If your company has more laborers than there is room to list on one sheet, please make additional copies. If your company does not use 1099 or cash paid laborers, please write "NONE" on this form and sign.

Company Name _____
Coverage Period _____

Laborer's Name	Laborer's Job Description	Wages Paid During Coverage Period	Laborer's WC Coverage? (Y/N) Provide COI

Signature _____ Title _____
(must be signed by an officer of the company)

Print Name _____ Date _____

Owner Operator/Contract Driver Audit Worksheet

If your company has more owner operators than there is room to list on one sheet, please make additional copies.

If your company does not use owner operators, please write "NONE" on this form and sign.

LIST EACH INDIVIDUAL DRIVER OF SMALL FLEET OWNERS.

Include the number of weeks where any work was performed for your company regardless of the number of days worked.

Company Name _____

Owner Operator's Name	# of Drivers	Age of Driver	Amount Paid During Coverage Period	# of Weeks Worked During Coverage Period

Signature _____ Title _____
(must be signed by an officer of the company)