

Employers are required by the Oklahoma Employment Security Act to maintain work records for a period of four years. These records are to be open to inspection by the Oklahoma Employment Security Commission and subject to being copied by OESC. These provisions are found in Section 4-502 of the Oklahoma Employment Security Act.

Records that are needed to complete an audit, according to U.S. Department of Labor guidelines, include:

- Federal and/or State Income tax returns
- franchise tax return (if employer is incorporated)
- business licenses
- federal and state payroll reports
- W-2 and W-3 forms
- individual earnings records, payroll register, and time cards
- disbursement records (cancelled checks, check stubs, cash disbursements journals, check registers, ACH transactions)
- 1099 and 1096 forms
- master vendor files
- contracts with individuals being treated as contractors as well as invoices, billing statements or other records from same
- petty cash journal
- detailed general ledger
- chart of accounts and/or trial balance
- financial statements
- corporate or LLC minutes
- financial statements
- any other work records that may be required

If an employer is selected for audit, they will be notified by the Compliance Enforcement Officer and advised of the time and date of the audit.