

04 NCAC 24D .0504 MANNER OF RECORDKEEPING

- (a) Each employer shall maintain records as prescribed in this Section.
- (b) All records shall be kept and maintained in a manner that preserves the integrity of all reports that the employing unit is required to file with DES.
 - (1) Records shall be accessible to authorized representatives of DES within the geographical boundaries of the State of North Carolina.
 - (2) When records are not maintained, or are not available within North Carolina, the employing unit shall pay to DES the expenses and costs incurred when a representative of DES is required to travel outside the State of North Carolina to inspect or audit the employing unit's records or provide for delivery of the required records for inspection or audit to DES via mail or electronic transmission.
 - (3) Where records are delivered via electronic transmission, the employer shall provide DES with all necessary information to access the content of the electronic transmission.
- (c) Where any part of an employing unit's accounting records are maintained by an automated data processing system, the employing unit shall provide the following:
 - (1) audit trails with all supporting documentation;
 - (2) general accounting books with any ledgers containing source references that coincide with financial reports for reporting periods; and
 - (3) a description of the automatic data processing portion of the employing unit's accounting system.
- (d) Each employing unit, when requested by DES, shall furnish a job description of duties performed by any individual or group of individuals who are performing or have performed services for the employing unit.
- (e) Records prescribed by this Subchapter shall be preserved for five years after the calendar year in which wages for services are paid.

History Note: Authority G.S. 96-4; 96-10; 26 U.S.C. 3306; Eff. July 1, 2015.