

**ANALYSIS OF TEST AUDIT RESULTS
(Causes of Differences)**

STATE _____

Preparation Date _____

Carrier _____

Test Audit Periods: Quarter _____ Quarters _____

Causes of Test Audit Differences

1. Risk Misclassification:

- A. Manufacturing
- B. Contracting
- C. All Other

Physical		Voluntary		Waive		Total	
Qtr.:	6 Qtrs.:	Qtr.:	6 Qtrs.:	Qtr.:	6 Qtrs.:	Qtr.:	6 Qtrs.:
XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

2. Employee Misclassification

- A. Executive Officers
- B. Standard Exceptions
- C. Other Employees

3. Payroll Differences

- A. Understated Remuneration
- B. Overstated Remuneration
- C. Executive Officers
- D. Independent Contractors
- E. Uninsured Contractors
- F. Overtime

4. Other Differences:

- A. Incorrect Audit Period
- B. Incorrect Rates/Exp. Modification
- C. Payroll Improperly Divided
- D. Payroll Not Reconciled
- E. Mechanical/Math Error on Audit
- F. Mechanical/Math Error on Invoice
- G. All Others

TOTALS:

--	--	--	--	--	--	--	--