

AUDIT GUIDELINES & REQUIREMENTS

The audit on incentivized projects is performed only after all of the project's Oregon-based spending has been completed and there is only one audit per project.

Here is a list of what is contractually required as per the OPIF and L-OPIF agreements:

- A final summary earnings report from the payroll company for all hires in Oregon;
- A list of all payroll companies used including name, address and Oregon Employer ID Number;
- An actual final cost accounting with Oregon expenditures marked;
- A list of Oregon vendors and amounts expended in Oregon with those vendors;
- A list of all loan-out companies being submitted as part of the Actual Oregon Expenses on the Project in the State of Oregon, including company name, address, telephone number and Oregon Employer ID Number.
- Receipts/invoices for all expenditures over \$500;
- A crew list with home addresses and phone numbers;
- Evidence, satisfactory to the Office, that all outstanding balances owed to vendors or workers in Oregon have been paid;
- If requested by the Office, the results of an audit, conducted at Recipient's sole cost by an outside auditing firm acceptable to State, of Recipient's cash expenditures on the Project;
- Evidence that Recipient is duly authorized to transact business in the State of Oregon; and
- Full hiring data on the self-identification of crew working in Oregon. More info on this can be found via the "Diversity Equity and Inclusion Requirements" pulldown menu on [this page](#) of our site.
- Such other documentation as the Office may request.

But more specifically - for the OPIF **Labor** Rebate and Greenlight **Labor** Rebate:

- Please submit quarterly payroll reports (preferably in MS Excel format) sent directly from your payroll company that match up with the quarterly tax filings that they have submitted to the Oregon Dept. of Revenue on your behalf.
- Here is a [sample payroll report](#) (in its simplest form).
- The reports should show ONLY Oregon labor, include full employee social security numbers, "home state" or address, gross & net pay, payroll fringes paid, P/H/W benefits paid, and show Oregon state income tax (SIT) withheld.

For the **L-OPIF Labor** Rebate ONLY:

- Please submit a payroll report (preferably in MS Excel format) from your payroll company. Payroll reports for **L-OPIF** projects do not have to be broken out into calendar quarters.
- The reports should show ONLY Oregon labor, include full employee social security numbers, "home state" or address, gross & net pay, payroll fringes paid, P/H/W benefits paid, and show Oregon state income tax (SIT) withheld.

For the OPIF and L-OPIF **Goods/Services** Rebate:

- An AP and PC reports (also preferably in MS Excel format) that show ONLY Oregon qualified goods/services and clearly list the name of the Oregon vendor used so that we can crosscheck it against the Oregon business registration database as well as the amount paid, the reason for payment and the date.
- We need backup (check scans/proof of payment) for any individual expenses over \$500.

Here are links to our "[Summary of Rebate Requirements](#)" and our "[Incentives Not-to-Do List](#)" that covers some of the common submission mistakes to watch out for.

Also, for clarity, for **L-OPIF projects**, here is the minimum requirements for an audit:

- A payroll report, provided by a third party payroll company and in an excel format, that includes (at a minimum) names, addresses, gross pay, all fringes and benefits paid (broken out individually)
- A vendor, VP, PC or other report(s) (again in an excel format) that shows vendor names, amounts and reason for payments. With PC we need to see the actual vendor paid, not the person who was reimbursed.
- Scans of all receipts for all individual expenses greater than \$500.
- A complete crew list.

Please contact [Tim Williams](#) for the requirements for **R-OPIF audits**.