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# Frequently asked questions about audits



This information will help you prepare for an audit, and let you know what to expect during and after the audit.

Why does the NJ Division of Employer Accounts perform audits?

How much time will this audit take?

What if I cannot provide records on the scheduled audit date?

Must I be available at the time of the audit?

What period of time will the audit cover?

What records will the auditor examine?

Why is the auditor examining records and documents in addition to payroll records?

Can I refuse to provide records to the auditor?

When will I know the audit results?

What if I don't agree with the audit results?




What if I am unable to pay the monies due?

Will I owe additional taxes to the IRS?

Why are you auditing me when I don't have any employees? I pay only independent contractors or subcontractors.

What if I have other questions regarding the audit?

## Next steps

-  [Independent contractors vs. employees](#)
-  [Contact us](#)
-  [Download the Employer Accounts guide](#)

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