

## HANDBOOK REVISIONS

- CASHIERING: A new section for the Cashiering Program Review will be issued with the final Handbook after pilot test has been completed.
- STATUS: Revised pages for status include the following:
- Page 24 Question #1 - To clarify this question, the wording has been changed to read as follows: Does the SESA have "procedures" rather than "method" to identify....
- Page 30 Question 2b. N/A has been added. Question does not apply to SESAs who complete investigation before account is set up. Note added (Enter N/A if State does not allow determinations to be made with less than complete information.)
- Page 32 We have added the word "material" to "other changes" in Question #6 to provide clarification.
- Pages 40 & 60 We have added instructions for identifying the universe which state that Accounts reactivated only for corrections are not to be included. We have also added a statement regarding temporary or pending accounts not being included in the universe.
- Page 42 In sampling procedures, a notation was rewritten to clarify instructions.
- Pages 47, 48 & 49 A/S Questions have been renumbered and changed for clarification purposes. Question regarding appeals has been deleted because a decision was made not to address appeal decisions as part of RQC review at this time.
- Page 53 We have added N/A to Question #12 m. & n., & added (A "No" answer will fail, N/A means data not required.)
- Page 58 In sampling procedure instructions, we have provided additional clarification.
- Page 64 A/S Questions have been renumbered and changed for clarification purposes. Question regarding appeals has been deleted.
- Page 68 We have added N/A to Question #10 m. & n., and added (A "No" answer will fail, N/A means data not required.) We have also added a sentence to Question #11 which states that: A "No" answer to any data element deemed material in Question #10 requires that question 11 be answered "No" and the case fails.
- Page 79 We have added N/A to question #5d & 5e, and we have also added a sentence to Question #6 which states that:
- A "No" answer to any data element deemed material in Question #5 requires that question 6 be answered "No" and the case fails.

REPORT DELINQUENCY: Revised pages for Report Delinquency include the following:

Pages 2, 6, 7, 8, 9, 10 & 11 Computed Measures have been divided between contributory and reimbursing employers; therefore, there will be six indicators instead of three. This was done in response to SESA concerns about the difficulty in combining these two processes. We have also provided clarification for instructions and formulas for both contributory and reimbursing report delinquency computed measures.

Page 39 A/S instructions for the scope have been modified to say "for" rather than "in" the first quarter.

Page 44 A/S Question #1 has been reworded to provide clarification.

Page 51 M/S Question #A.1 has been reworded to provide clarification.

Page 64 & 65 M/S Question #B.2 - "Minimum" has been changed to "Average".

COLLECTIONS: Revised pages for Collections include the following:

Page 2, and 6 Computed Measures have been divided between contributory and reimbursing employers; therefore, there will be eight indicators instead of four. We have provided clarification for instructions and formulas for both contributory and reimbursing computed measures. We have also provided information for "Doubtful accounts" - A/R removed (Items #25 & 37) after being reported twice in item #32 and #44 on the ETA581.

Page 7,8,9,10, & 11 Clarification provided in formulas, and "Doubtful accounts" added where applicable to formulas.

Page 39 Statement added to the scope in instructions which advises SESAs not to include accounts declared uncollectible when identifying the universe.

Page 45 Additional instructions provided for conducting acceptance sample case reviews.

Page 46 A/S Question #1 and 4 have been reworded to provide clarification.

FIELD AUDIT: Revised pages for Field Audit include the following:

Page 3, 40, and 42 References to conducting an Acceptance Sample for Random audits have been deleted. (States did not have audit selection that met RQC's definition of "random" which did not allow any qualifiers.)

Page 34 In "Review of Completed Work", item "i" has been changed to read "properly prepared" in lieu of "properly made". Supervisors normally review the adjustment reports to ascertain that such reports were properly prepared but supervisors do not review the posting of such reports to the SESA system.

Page 41 & 43 Instructions have been provided regarding audits that do not meet the ESM requirements. It was discovered that there was nothing in place to "fail" samples which failed to meet the ESM requirements for being classified as audits.

- Page 49                    Inserted "explanation of evidence" rather than "evidence" for documentation requirements in field audits.
- Page 53                    A question has been added to the Acceptance Sample which ask if the audit meets the criteria set forth in the ESM.
- Page 54                    Clarification provided which states that you must answer "Yes" to a, b, c, and d to score 25 points for Question #4.

ACCOUNT MAINTENANCE:            Revised Pages for Account Maintenance Functions include the following:

Contribution Report Processing Page 22    Clarification has been provided by adding another category.

Page 23                    Clarification has been provided for Question #5.

Page 33                    Clarification has been provided for the instructions in identifying the universe.

Debits/Billings Page 68                    Clarification of instructions for identifying the universe has been provided.

Credits/Refunds Page 72                    Clarification of instructions for sampling procedures has been provided regarding time lapse period.

Page 92                    Clarification has been provided for Question #5 and Question #6. Question #7 **was deleted.** (Duplicate question.)

Page 93                    N/A added for Question #9.

Page 99                    N/A added for Question #9.

Page 107                    We have provided clarification of instructions for universe to include contributions with penalty and interest but to exclude credits with penalty and interest only.

Page 110                    Clarification of instructions for sampling procedures has been provided to explain time lag period needed.

Page 113                    Question #1b has been modified.

Benefit Charging

Page 142                    The wording was changed from "all active employers" to "all employers" in the instructions for identifying universe.                    -

Page 143                    Clarification of instructions for the timing/frequency has been provided.

Tax Rates Page 179    Clarification of **instructions for reviewing** samples has been provided.

APPENDIX B                    Revised pages for this appendix include the following:

Page B-33

There was a typographical error that has been corrected to read "C06" rather than "C05".

Page B-37

The "x" has been removed from cells where it did not belong.