

WAC 296-17-352 Audits. An audit of the employer's books, records and payrolls performed pursuant to the authority contained in RCW 51.48.040 may include but will not be limited to:

(1) An audit to determine whether an employer engaged in a business or trade has employment subject to the industrial insurance laws.

(2) A visual inspection of the employer's workplace or places for the purpose of determining appropriate classifications in accordance with the industrial insurance laws and rules as set forth in chapter 296-17A WAC.

(3) Audits containing a complete and detailed examination of the employer's books and records for a specific period to establish the reporting of the employer's payroll in accordance with the industrial insurance laws and the rules as set forth in chapter 296-17 WAC, and as well, chapter 296-15 WAC in the event the employer has been certified a self-insurer.

Except as otherwise provided in this rule any audit time period may be less than, but will not exceed, three years of the due dates of any payments from any employer where the department has requested submission of the employer's books, or three years of the due dates of any payments where the employer makes claim for adjustment, recomputation or alteration of any such payment: Provided, That an employer certified to self-insure pursuant to the authority contained in chapter 51.14 RCW, shall be subject to such audit as deemed necessary to guarantee its compliance with the industrial insurance laws and rules and regulations for self-insurers: Provided further, That an employer who fails to make any books and records, or certified copies thereof, available for audit in the state of Washington, will be charged for all costs incurred by the department in auditing any books and records maintained at other places: Provided further, That in any instance where fraud may be indicated with respect to underpayment or nonpayment of premiums the audit time period may be extended beyond that previously set forth.

[Statutory Authority: RCW 51.06.035, 51.08.010, 51.04.020. WSR 07-12-045, § 296-17-352, filed 5/31/07, effective 7/1/07. Statutory Authority: RCW 51.16.035. WSR 85-06-026 (Order 85-7), § 296-17-352, filed 2/28/85, effective 4/1/85. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 78-12-043 (Order 78-23), § 296-17-352, filed 11/27/78, effective 1/1/79; Order 76-36, § 296-17-352, filed 11/30/76; Order 76-18, § 296-17-352, filed 5/28/76, effective 7/1/76.]