

**Chapter 192-930 WAC**  
**AUDITS**

Last Update: 9/28/22

**WAC**

192-930-005      Audit procedures.  
192-930-010      What happens if an employer fails to provide requested information to the department for an audit?

**WAC 192-930-005    Audit procedures.**    (1) The department may inspect and audit employer files and records as needed to ensure compliance with Title 50B RCW. Audits may take place at the discretion of the department.

(2) Employers must provide all requested information to the department within 10 business days or a time frame agreed to by the department.

(3) If the department discovers violations for the time frame being audited, the department may expand the audit to include prior and subsequent quarters, up to the most recently completed calendar quarter.

[Statutory Authority: RCW 50B.04.020, 50B.04.055, 50B.04.080, 50B.04.085, 50B.04.090, 2022 c 1, and 2022 c 2. WSR 22-20-044, § 192-930-005, filed 9/28/22, effective 10/29/22.]

**WAC 192-930-010    What happens if an employer fails to provide requested information to the department for an audit?**    Employers must provide all requested documentation as it pertains to the long-term services and supports trust program under Title 50B RCW. If an employer fails or refuses to provide necessary payroll or other wage information during an audit, the department may determine payroll and wage information for the purposes of premium assessment based on information otherwise available to the department. This may include information from the same employer, similar employers, labor market information, information provided to other state or local agencies, or the best information otherwise available to the department.

[Statutory Authority: RCW 50B.04.020, 50B.04.055, 50B.04.080, 50B.04.085, 50B.04.090, 2022 c 1, and 2022 c 2. WSR 22-20-044, § 192-930-010, filed 9/28/22, effective 10/29/22.]