

WAC 415-117-030 Audits and compliance reviews. (1) The records of an employer concerning the employment and payment of its employees and contractors are subject to examination by representatives of the department designated to conduct the audits, compliance reviews, census data testing or other similar examinations. The purpose of reviewing the records is to verify compliance with retirement rules and regulations including, but not limited to:

(a) Determining the correctness of reporting of hours and compensation;

(b) Ensuring that individuals required to be enrolled and reported as members of the retirement systems were reported;

(c) Ensuring that current members are eligible to be members of the retirement system; and

(d) Verifying that retirees who have returned to work have been correctly reported.

(2) An employer must allow the department to examine all records that relate to the administration of the retirement systems. These records include, but are not limited to, ledgers, journals, registers, vouchers, contracts, position descriptions, tax reports, time sheets, time cards, payroll and disbursement records, policies, minutes, correspondence and personnel records.

(3) Selected employers must cooperate in census data testing, audits of the retirement systems, and compliance reviews. Cooperation includes, but is not limited to, confirmation of employer data and records requested by the department within deadlines established by the department. Records provided other than electronically will need approval from the department.

[Statutory Authority: RCW 41.50.050 and 41.50.140. WSR 19-21-068, § 415-117-030, filed 10/11/19, effective 11/11/19.]