

WAC 192-340-010 Field audit expansion. The department's audit expansion requirements are as follows:

(1) If underreported or overreported wages for employees are discovered for the year being audited, the department may expand the audit to prior years within the limits of RCW 50.24.190 and to subsequent years up to the most recently completed calendar quarters where the tax and wages are reported.

(2) In the post-audit interview, it is the responsibility of the department to ensure that audit findings or exceptions are discussed and future reporting requirements are understood by the business being audited.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-23-127, § 192-340-010, filed 11/21/07, effective 1/1/08; WSR 00-05-065, § 192-340-010, filed 2/15/00, effective 3/17/00.]