

 Yukon Workers' Compensation Health and Safety Board	<b>Part:</b>	<b>Employer Assessments</b>		
	<b>Board Approval:</b>	<i>Original Signed by Chair</i>	<b>Effective Date:</b>	<b>July 1, 2008</b>
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	<b>Board Order:</b>		<b>Review Date:</b>	

## **EXAMINATION OF EMPLOYER RECORDS**

### **GENERAL INFORMATION**

Assessment premiums paid to the Yukon Workers' Compensation Health and Safety Board (YWCHSB) by registered employers are initially submitted on a self-assessed basis, using estimated payroll data which is subsequently adjusted by the employer when actual annual payrolls are known. In addition to the self-assessed payroll amounts, the applicable assessment rate category(s) used is significantly determined on the basis of the operating information submitted by each employer.

Examinations help the YWCHSB to ensure that employers are assessed fairly and equitably and that they are meeting the requirements of the *Workers' Compensation Act* S.Y. 2008 (the "Act").

### **PURPOSE**

This policy provides direction to the YWCHSB on the examination of employers' records.

### **POLICY STATEMENT**

Any employer, at any time, may be selected for examination of its books and accounts.

Any business with a payroll in excess of five hundred thousand dollars (\$500,000.00) shall be audited at least every three years.

#### **1. General Criteria**

Examinations of an employer's operational and financial records may be performed in (but are not limited to) the following circumstances:

- a) an employer has not paid its assessment;
- b) an employer is suspected of submitting inaccurate payroll information;

- c) an employer has requested its books and accounts be audited;
- d) fraud is suspected;
- e) legal action is pending against a file regarding the collection of assessments;
- f) a principal contractor requests clearance on a subcontractor, but there is reason to believe the subcontractor's estimated payroll is inaccurate.

**2. Business Ceasing to Operate**

An examination of an employer's books and accounts shall be conducted if the employer ceases to operate and the refund to that employer exceeds one thousand dollars (\$1,000.00).

**3. Time Frame**

When conducting an examination, the YWCHSB will normally examine a maximum of the previous three years. However, at the discretion of the Director of Assessments, examinations may be extended to cover a period of time greater than three years.

**4. Failure to Produce Records and Accounts**

If an employer continues to fail to allow an examination of its books and accounts, the YWCHSB may issue a Notice to Produce the document(s) at a specific time and place.

If the employer fails to produce the document(s), the employer may be prosecuted under the *Act*.

**5. Refunds Due Following Examination**

An employer will be credited with any overpayment identified during examination within two weeks of the completion of the examination.

**6. Assessment Owing Following Examination**

An employer shall pay any assessment owing as a result of an examination within 30 days of being notified of the debt.

## 7. Adjustments

If the total assessment adjustment, as the result of an examination, is less than twenty-five dollars (\$25.00) it will not be collected from an employer nor be reimbursed to an employer by the YWCHSB.

## APPLICATION

This policy applies to the YWCHSB and to employers who are subject to assessment under the *Act*, with the exception of the Yukon Government, as per subsection 126(3) of the *Act*.

## APPEALS

Decisions made by the YWCHSB under this policy, can be appealed directly in writing to the Board of Directors of the YWCHSB in accordance with subsection 85(1) of the *Act*.

## ACT REFERENCES

Sections 83, 84, 85 and 126

## HISTORY

AS-24, "Examination of Employer Records", effective March 22, 2005, revoked July 1, 2008.

AS-14, "Adjustments", effective January 1, 1993, revoked March 22, 2005.

AS-24, "Examination", effective November 17, 1993, amended March 22, 2005.