



YUKON WORKERS'  
COMPENSATION  
HEALTH AND  
SAFETY BOARD

SUBJECT: ASSESSMENTS POLICY NO.: AS - 05  
BOARD APPROVAL: UNDER REVIEW  
APPROVAL DATE: \_\_\_\_\_  
BOARD ORDER NO.: \_\_\_\_\_  
EFFECTIVE DATE: January 01, 1993

## POLICY STATEMENT

SECTION  
REFERENCE:

67

POLICY:

### AUDIT PROCEDURES

1. Attempts must be made to secure an audit of an employer's records within three full calendar years of the establishment of the account with the Board or the last audit performed.
2. Audits of employer's accounts are only to be performed on the last three years. For example: if auditing 1981 and an adjustment is made then 1980 will be audited, if an adjustment is made on 1980 then 1979 will be audited, if no adjustment is created in any year it is not necessary to audit prior years.

The Auditor will not require the employer to retrieve records for audit purposes which are over three years from the date of the past calendar year.

*REVOKED*  
*January 21, 1998*  
*[Signature]*  
*25 Feb 98*