



**YUKON WORKERS'  
COMPENSATION  
HEALTH AND  
SAFETY BOARD**

SUBJECT: ASSESSMENTS POLICY NO.: AS - 24  
BOARD APPROVAL: *[Signature]*  
APPROVAL DATE: 93-11-17  
BOARD ORDER NO.: \_\_\_\_\_  
EFFECTIVE DATE: 93-11-17

**REVOKED**

**MAR 22 2005**  
*[Signature]*

## **POLICY STATEMENT**

SECTION  
REFERENCE: **67**

POLICY:

### **EXAMINATION**

#### **GENERAL INFORMATION**

The Workers' Compensation Act allows the board to require the production of an employer's books and accounts if the Board feels it is necessary to verify payroll information. An employer may appeal any assessment decision to the Board within 180 days of the decision being made.

#### **POLICY**

##### **A. APPLICATION**

Any business, at any time, may be selected for examination of the books and accounts.

The board will attempt to audit every business at least once every three years.

##### **B. GENERAL CRITERIA**

Notwithstanding paragraph "A", examinations may be performed on an employer's books and accounts when:

- (i) a business has not paid their assessment;
- (ii) a business is suspected of submitting inaccurate payroll information;
- (iii) a business has requested their books and accounts be audited;
- (iv) fraud is suspected;
- (v) legal action is pending against a file regarding the collection of assessments;
- (vi) a principal contractor requests clearance on a subcontractor, but there is reason to believe the subcontractor's estimated payroll is not sufficient.

**C. BUSINESSES CEASING TO OPERATE**

An examination of the books and accounts may be conducted if a business ceases to operate and the refund to that employer exceeds \$1000.

**D. TIME FRAME**

Normally, the board will only 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.

**E. FAILURE TO PRODUCE RECORDS AND ACCOUNTS**

If an employer fails to allow an examination of their books and accounts, the board shall issue a **Notice to Produce** the documents at a specific time and place.

If the employer fails to produce the document, the employer may be prosecuted and may be issued a Board Order to cease employing workers.

**F. REFUNDS DUE FOLLOWING EXAMINATION**

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

**G. ASSESSMENT OWING FOLLOWING EXAMINATION**

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