

**RCW 51.48.040 Inspection of employer's records.** (1) The books, records and payrolls of the employer pertinent to the administration of this title shall always be open to inspection by the department or its traveling auditor, agent or assistant, for the purpose of ascertaining the correctness of the payroll, the persons employed, and such other information as may be necessary for the department and its management under this title.

(2) Refusal on the part of the employer to submit his or her books, records and payrolls for such inspection to the department, or any assistant presenting written authority from the director, shall subject the offending employer to a penalty determined by the director but not to exceed five hundred dollars for each offense and the individual who personally gives such refusal is guilty of a misdemeanor.

(3) Any employer who fails to allow adequate inspection in accordance with the requirements of this section is subject to having its certificate of coverage revoked by order of the department and is forever barred from questioning in any proceeding in front of the board of industrial insurance appeals or any court, the correctness of any assessment by the department based on any period for which such records have not been produced for inspection. [2020 c 277 s 4; 2003 c 53 s 282; 1986 c 9 s 9; 1985 c 347 s 5; 1961 c 23 s 51.48.040. Prior: 1911 c 74 s 15, part; RRS s 7690, part.]

**Effective date—2020 c 277 ss 1-7:** See note following RCW 51.48.010.

**Intent—Effective date—2003 c 53:** See notes following RCW 2.48.180.