



Minnesota Workers' Compensation  
Insurers Association, Inc.  
7701 France Avenue South ▪ Suite 450  
Minneapolis, MN 55435-3200

January 28, 2004

**ALL ASSOCIATION MEMBERS**

Circular Letter No. 04-1415

**RE: 2003 TEST AUDIT SUMMARY REPORT**

Attached are the summary sheets showing the results of the 2003 Test Audit Program of the Minnesota Workers' Compensation Insurers Association, Inc. For your convenience, the report lists all test audits completed between January 1, 2003 and December 31, 2003 and is sorted by Association File Number (AFN).

# MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

## Test Audits Completed January 1, 2003 - December 31, 2003

| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 1               | 0000795           | 21466             | 116,810                   | 53,579                       | P6                    | 63,231                          |
|                 | 0013072           | 12998             | 1,251,120                 | 1,251,120                    |                       | 0                               |
|                 | 0016268           | 17469             | 1,987,666                 | 1,987,666                    |                       | 0                               |
|                 | 0024350           | 29734             | 688,532                   | 688,532                      |                       | 0                               |
|                 | 00249958          | 10561             | 166,119                   | 166,119                      |                       | 0                               |
|                 | 0068543           | 24759             | 2,262,975                 | 2,262,975                    |                       | 0                               |
|                 | 0074683           | 16144             | 52,836                    | 52,836                       |                       | 0                               |
|                 | 0077372           | 29645             | 2,910,661                 | 2,910,661                    |                       | 0                               |
|                 | 0088781           | 21466             | 761,549                   | 363,995                      | C5 P3                 | 397,554                         |
|                 | 0093149           | 29734             | 48,530                    | 48,530                       |                       | 0                               |
|                 | 0095516           | 29645             | 4,522,942                 | 4,522,942                    |                       | 0                               |
|                 | 0108146           | 29645             | 657,664                   | 657,664                      |                       | 0                               |
|                 | 0108634           | 21466             | 330,192                   | 340,851                      | P5 P6                 | (10,659)                        |
|                 | 0126829           | 29734             | 1,056,139                 | 1,056,139                    |                       | 0                               |
|                 | 0150010           | 21466             | 701,569                   | 547,917                      | P1 P6                 | 153,652                         |
|                 | 0160067           | 29645             | 1,834,025                 | 1,834,025                    |                       | 0                               |
|                 | 0163333           | 29645             | 2,093,641                 | 2,093,641                    |                       | 0                               |
|                 | 0165166           | 29645             | 2,401,020                 | 2,401,020                    |                       | 0                               |
|                 | 0165565           | 21466             | 93,686                    | 123,690                      | P3                    | (30,004)                        |
|                 | 0188670           | 12998             | 279,039                   | 279,039                      |                       | 0                               |
|                 | 0200751           | 21466             | 1,590,152                 | 1,589,249                    | C5 P6                 | 903                             |
|                 | 02210226          | 29645             | 606,869                   | 606,869                      |                       | 0                               |
|                 | 0261378           | 14451             | 279,517                   | 283,517                      | C5 P6                 | (4,000)                         |
|                 | 0269972           | 17728             | 132,390                   | 132,390                      |                       | 0                               |
|                 | 0289540           | 29645             | 5,788,864                 | 5,788,864                    |                       | 0                               |
|                 | 0309729           | 29734             | 366,760                   | 366,760                      |                       | 0                               |

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

**Test Audits Completed January 1, 2003 - December 31, 2003**

| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 1               | 0315354           | 21466             | 198,855                   | 197,168                      | P6                    | 1,687                           |
|                 | 0333689           | 11495             | 1,309,220                 | 1,309,220                    |                       | 0                               |
|                 | 0346306           | 29645             | 687,600                   | 687,600                      |                       | 0                               |
|                 | 0366897           | 29734             | 638,818                   | 638,818                      |                       | 0                               |
|                 | 0380555           | 21466             | 16,132                    | 16,132                       |                       | 0                               |
|                 | 0394254           | 24759             | 922,129                   | 922,129                      |                       | 0                               |
|                 | 0404497           | 21466             | 241,602                   | 232,302                      | P4                    | 9,300                           |
|                 | 0432270           | 16519             | 490,611                   | 490,611                      |                       | 0                               |
|                 | 0494755           | 29645             | 858,999                   | 861,947                      | P6                    | (2,948)                         |
|                 | 0497428           | 29645             | 1,662,308                 | 1,662,308                    |                       | 0                               |
|                 | 0519251           | 29734             | 1,685,369                 | 1,685,369                    |                       | 0                               |
|                 | 0560928           | 29645             | 679,184                   | 681,803                      | P2                    | (2,619)                         |
|                 | 0569445           | 13404             | 786,540                   | 807,357                      | P1 P6                 | (20,817)                        |
|                 | 0596140           | 21466             | 139,744                   | 139,944                      | P6                    | (200)                           |
|                 | 0605840           | 13129             | 4,858,489                 | 4,858,489                    |                       | 0                               |
|                 | 0612146           | 21466             | 173,052                   | 173,505                      | P6                    | (453)                           |
|                 | 0673439           | 22799             | 556,945                   | 556,945                      |                       | 0                               |
|                 | 0692719           | 21466             | 463,053                   | 463,074                      | P5                    | (21)                            |
|                 | 0712787           | 21466             | 476,506                   | 526,490                      | P6                    | (49,984)                        |
|                 | 0722685           | 11495             | 941,532                   | 941,532                      |                       | 0                               |
|                 | 0731307           | 17116             | 229,493                   | 229,493                      |                       | 0                               |
|                 | 0735906           | 21466             | 49,537                    | 49,905                       | P2 P3 P6              | (368)                           |
|                 | 0764906           | 21466             | 126,141                   | 81,673                       | P6                    | 44,468                          |
|                 | 0771082           | 21466             | 289,646                   | 289,646                      |                       | 0                               |
|                 | 0788341           | 21466             | 82,535                    | 81,034                       | P5                    | 1,501                           |
|                 | 0832499           | 29645             | 717,005                   | 717,005                      |                       | 0                               |

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

**Test Audits Completed January 1, 2003 - December 31, 2003**

| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 1               | 0853178           | 29645             | 287,175                   | 287,175                      |                       | 0                               |
|                 | 0870536           | 21466             | 140,645                   | 140,645                      |                       | 0                               |
|                 | 0907608           | 29645             | 516,264                   | 516,264                      |                       | 0                               |
|                 | 0934798           | 21466             | 497,117                   | 497,117                      |                       | 0                               |
|                 | 0955108           | 18244             | 249,036                   | 289,536                      | C2 P1                 | (40,500)                        |
|                 | 0958131           | 21466             | 162,399                   | 129,023                      | P2 P6                 | 33,376                          |
|                 | 1015435           | 29734             | 1,480,201                 | 1,480,201                    |                       | 0                               |
|                 | 1073273           | 21466             | 21,019                    | 21,019                       |                       | 0                               |
|                 | 1098225           | 16144             | 36,150                    | 50,000                       | P5                    | (13,850)                        |
|                 | 1116401           | 10065             | 1,470,046                 | 1,470,046                    |                       | 0                               |
|                 | 1119486           | 21466             | 1,126,334                 | 1,126,334                    |                       | 0                               |
|                 | 1121642           | 21466             | 180,176                   | 180,176                      |                       | 0                               |
|                 | 1129236           | 10065             | 2,364,950                 | 2,364,950                    |                       | 0                               |
|                 | 1133144           | 21466             | 611,621                   | 598,156                      | P6                    | 13,465                          |
|                 | 1211250           | 29734             | 1,854,200                 | 1,854,200                    |                       | 0                               |
|                 | 1243900           | 21466             | 269,030                   | 262,529                      | P4 P6                 | 6,501                           |
|                 | 1251252           | 16144             | 134,529                   | 134,529                      |                       | 0                               |
|                 | 1274597           | 21466             | 88,958                    | 66,300                       | P6                    | 22,658                          |
|                 | 1277650           | 14354             | 1,291,859                 | 1,291,859                    |                       | 0                               |
|                 | 1299328           | 21466             | 1,018,333                 | 1,129,447                    | C3 P3                 | (111,114)                       |
|                 | 1301195           | 21466             | 128,370                   | 130,942                      | P6                    | (2,572)                         |
|                 | 1308300           | 21466             | 642,806                   | 625,039                      | P3                    | 17,767                          |
|                 | 1318012           | 21466             | 489,443                   | 447,203                      | P2 P6                 | 42,240                          |
|                 | 1329464           | 17728             | 233,661                   | 233,661                      |                       | 0                               |
|                 | 1338447           | 12998             | 406,952                   | 406,952                      |                       | 0                               |
|                 | 1414763           | 21466             | 86,880                    | 78,260                       | P6                    | 8,620                           |

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

**Test Audits Completed January 1, 2003 - December 31, 2003**

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|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 1               | 1454579           | 17469             | 90,385                    | 90,385                       |                       | 0                               |
|                 | 1477650           | 29645             | 516,581                   | 516,581                      |                       | 0                               |
|                 | 1671863           | 21466             | 591,621                   | 594,574                      | P1 P4                 | (2,953)                         |
|                 | 1730487           | 24759             | 43,486                    | 43,486                       |                       | 0                               |
|                 | 1732951           | 21466             | 40,989                    | 41,035                       | P2                    | (46)                            |
|                 | 1737791           | 29645             | 80,717                    | 80,717                       |                       | 0                               |
|                 | 1751816           | 21466             | 1,920,831                 | 1,920,831                    |                       | 0                               |
|                 | 1753606           | 29645             | 982,643                   | 982,643                      |                       | 0                               |
|                 | 1762389           | 12998             | 450,399                   | 450,399                      |                       | 0                               |
|                 | 1763466           | 29645             | 364,847                   | 364,847                      |                       | 0                               |
|                 | 1796461           | 21466             | 300,611                   | 286,902                      | P4                    | 13,709                          |
|                 | 1806998           | 21466             | 758,274                   | 751,511                      | P4                    | 6,763                           |
|                 | 1813595           | 13668             | 822,100                   | 822,100                      |                       | 0                               |
|                 | 1887700           | 21466             | 74,329                    | 77,765                       | P3                    | (3,436)                         |
|                 | 1996452           | 15873             | 25,080                    | 25,080                       |                       | 0                               |
|                 | 2002540           | 21466             | 96,723                    | 113,784                      | P6                    | (17,061)                        |
|                 | 2005034           | 21466             | 551,806                   | 551,806                      |                       | 0                               |
|                 | 2022176           | 21466             | 239,089                   | 95,372                       | P4 P6                 | 143,717                         |
|                 | 2064391           | 21466             | 1,127,418                 | 610,862                      | P3                    | 516,556                         |
|                 | 2073773           | 29734             | 378,754                   | 378,754                      |                       | 0                               |
|                 | 2073773           | 29734             | 373,426                   | 373,426                      |                       | 0                               |
|                 | 2099780           | 21466             | 66,702                    | 66,702                       | C5                    | 0                               |
|                 | 2129132           | 29645             | 313,739                   | 313,739                      |                       | 0                               |
|                 | 2135531           | 24759             | 151,871                   | 151,871                      |                       | 0                               |
|                 | 2138867           | 29645             | 452,007                   | 452,007                      |                       | 0                               |
|                 | 2149222           | 17728             | 44,516                    | 44,516                       |                       | 0                               |

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

**Test Audits Completed January 1, 2003 - December 31, 2003**

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|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 1               | 2185490           | 29734             | 158,264                   | 158,264                      |                       | 0                               |
|                 | 2195950           | 21466             | 538,206                   | 534,676                      | C5 P2 P6              | 3,530                           |
|                 | 2197359           | 21466             | 447,519                   | 444,316                      | P6                    | 3,203                           |
|                 | 2248735           | 21466             | 125,581                   | 116,770                      | P6                    | 8,811                           |
|                 | 2259087           | 29645             | 1,875,066                 | 1,875,066                    |                       | 0                               |
|                 | 2297639           | 29645             | 743,820                   | 743,820                      |                       | 0                               |
|                 | 2314339           | 29645             | 1,151,751                 | 1,151,751                    |                       | 0                               |
|                 | 2339439           | 29645             | 876,933                   | 876,933                      |                       | 0                               |
|                 | 2359219           | 21466             | 111,266                   | 95,563                       | P5 P6                 | 15,703                          |
|                 | 2360985           | 12440             | 482,225                   | 631,811                      | P3                    | (149,586)                       |
|                 | 2367688           | 29645             | 780,135                   | 780,135                      |                       | 0                               |
|                 | 2382520           | 21466             | 32,361                    | 38,231                       | P3                    | (5,870)                         |
|                 | 2391252           | 17469             | 54,774                    | 54,774                       |                       | 0                               |
|                 | 2425980           | 21466             | 114,168                   | 114,168                      | C5                    | 0                               |
|                 | 2439360           | 21466             | 72,800                    | 76,440                       | P5                    | (3,640)                         |
|                 | 2476606           | 16144             | 88,903                    | 88,903                       |                       | 0                               |
|                 | 2477246           | 29645             | 1,059,364                 | 1,059,364                    |                       | 0                               |
|                 | 2500140           | 21466             | 128,668                   | 120,972                      | P6                    | 7,696                           |
|                 | 2511452           | 21466             | 944,100                   | 946,650                      | C5 P2                 | (2,550)                         |
|                 | 2514214           | 29645             | 1,616,888                 | 1,616,888                    | C2                    | 0                               |
|                 | 2612410           | 29734             | 706,813                   | 707,538                      | P6                    | (725)                           |
|                 | 2612518           | 15857             | 79,262                    | 79,262                       |                       | 0                               |
|                 | 26282141          | 29645             | 684,229                   | 684,229                      |                       | 0                               |
|                 | 2649284           | 21466             | 133,789                   | 133,749                      | P5                    | 40                              |
|                 | 2652889           | 21466             | 144,125                   | 159,171                      | C1 P1 P2              | (15,046)                        |
|                 | 2666073           | 16144             | 694,654                   | 694,654                      |                       | 0                               |

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

**Test Audits Completed January 1, 2003 - December 31, 2003**

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|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 1               | 2675188           | 24759             | 141,833                   | 141,833                      |                       | 0                               |
|                 | 2684578           | 29645             | 721,031                   | 721,031                      |                       | 0                               |
|                 | 2695529           | 11495             | 314,773                   | 314,773                      |                       | 0                               |
|                 | 2740419           | 21466             | 32,045                    | 32,045                       |                       | 0                               |
|                 | 2751356           | 16985             | 353,072                   | 353,067                      | P2                    | 5                               |
|                 | 2761815           | 21466             | 97,306                    | 97,852                       | P6                    | (546)                           |
|                 | 2796872           | 16144             | 22,595                    | 22,595                       |                       | 0                               |
|                 | 2803682           | 10243             | 1,658,309                 | 1,629,192                    | P6                    | 29,117                          |
|                 | 2818604           | 21466             | 1,774,094                 | 1,751,742                    | P1 P6                 | 22,352                          |
|                 | 2853108           | 21466             | 1,384,031                 | 1,382,385                    | P6                    | 1,646                           |
|                 | 2882345           | 17116             | 678,025                   | 678,025                      |                       | 0                               |
|                 | 2901986           | 21466             | 223,809                   | 223,010                      | P6                    | 799                             |
|                 | 2909375           | 21466             | 555,245                   | 555,245                      |                       | 0                               |
|                 | 2985101           | 15857             | 532,443                   | 532,443                      |                       | 0                               |
|                 | 3042677           | 11495             | 112,723                   | 112,723                      |                       | 0                               |
|                 | 3051420           | 29734             | 58,549                    | 58,549                       |                       | 0                               |
|                 | 3096076           | 21466             | 184,045                   | 184,045                      |                       | 0                               |
|                 | 3104964           | 21466             | 31,096                    | 29,141                       | P6                    | 1,955                           |
|                 | 3122398           | 21466             | 176,640                   | 176,640                      |                       | 0                               |
|                 | 3125552           | 21466             | 22,591                    | 22,572                       | P6                    | 19                              |
|                 | 3132759           | 21466             | 67,468                    | 67,481                       | P2                    | (13)                            |
|                 | 3134558           | 21466             | 24,407                    | 24,723                       | P6                    | (316)                           |
|                 | 3141997           | 24759             | 4,691,423                 | 4,691,423                    |                       | 0                               |
|                 | 3142298           | 17469             | 32,805                    | 32,805                       |                       | 0                               |
|                 | 3144100           | 29734             | 20,023,329                | 20,023,329                   |                       | 0                               |
|                 | 3147235           | 24759             | 560,190                   | 560,190                      |                       | 0                               |

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

**Test Audits Completed January 1, 2003 - December 31, 2003**

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|----------------------------|-------------|
| Total Test Audit Payroll : | 127,228,951 |
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|                               |             |
|-------------------------------|-------------|
| Total Company Audit Payroll : | 126,128,304 |
|-------------------------------|-------------|

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|                            |           |
|----------------------------|-----------|
| Total Payroll Difference : | 1,100,647 |
|----------------------------|-----------|

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

**Test Audits Completed January 1, 2003 - December 31, 2003**

| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 2               | 0005690           | 21466             | 31,930                    | 31,930                       |                       | 0                               |
|                 | 0020745           | 21466             | 27,520                    | 27,520                       |                       | 0                               |
|                 | 0026956           | 21466             | 57,531                    | 57,531                       |                       | 0                               |
|                 | 0028592           | 21466             | 423,235                   | 423,661                      | P2                    | (426)                           |
|                 | 0070130           | 21466             | 320,443                   | 323,066                      | P7                    | (2,623)                         |
|                 | 0078182           | 17116             | 963,885                   | 964,496                      | P5                    | (611)                           |
|                 | 0094676           | 14842             | 443,755                   | 443,309                      | P5                    | 446                             |
|                 | 0158160           | 21466             | 1,170,284                 | 1,170,284                    |                       | 0                               |
|                 | 01673211          | 21466             | 3,328                     | 3,272                        | P6                    | 56                              |
|                 | 0189014           | 16144             | 137,822                   | 136,791                      | P6                    | 1,031                           |
|                 | 0232394           | 21466             | 268,656                   | 269,143                      | P2                    | (487)                           |
|                 | 0235288           | 21466             | 317,175                   | 317,175                      |                       | 0                               |
|                 | 0278777           | 21466             | 14,732                    | 21,732                       | P7                    | (7,000)                         |
|                 | 0288411           | 17728             | 512,321                   | 512,321                      |                       | 0                               |
|                 | 0288837           | 21466             | 1,079,078                 | 1,079,078                    | C1                    | 0                               |
|                 | 0297089           | 16144             | 507,535                   | 506,803                      | P5                    | 732                             |
|                 | 0307432           | 21466             | 1,394,770                 | 1,273,611                    | P2 P6                 | 121,159                         |
|                 | 0334154           | 15032             | 295,897                   | 295,897                      |                       | 0                               |
|                 | 0341614           | 21466             | 413,402                   | 547,042                      | P4                    | (133,640)                       |
|                 | 034690            | 12378             | 5,351,720                 | 5,351,720                    |                       | 0                               |
|                 | 0353000           | 16144             | 966,591                   | 966,591                      |                       | 0                               |
|                 | 0379778           | 16853             | 1,147,030                 | 1,146,482                    | P5                    | 548                             |
|                 | 0382086           | 11576             | 512,955                   | 512,955                      |                       | 0                               |
|                 | 0385956           | 21466             | 31,340                    | 31,340                       |                       | 0                               |
|                 | 0388661           | 21466             | 2,909                     | 2,909                        |                       | 0                               |
|                 | 0421499           | 12998             | 1,218,945                 | 1,218,945                    |                       | 0                               |

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

**Test Audits Completed January 1, 2003 - December 31, 2003**

| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 2               | 0456063           | 14842             | 151,179                   | 151,179                      |                       | 0                               |
|                 | 0462268           | 11843             | 672,648                   | 671,570                      | P5                    | 1,078                           |
|                 | 0495352           | 18147             | 407,470                   | 407,470                      |                       | 0                               |
|                 | 0498173           | 13706             | 3,089,223                 | 3,088,919                    | P5                    | 304                             |
|                 | 0562068           | 21466             | 346,665                   | 330,265                      | C5 P4                 | 16,400                          |
|                 | 0577375           | 12998             | 584,275                   | 584,275                      |                       | 0                               |
|                 | 0630810           | 21466             | 93,249                    | 93,249                       |                       | 0                               |
|                 | 0672785           | 15571             | 573,048                   | 572,691                      | P5                    | 357                             |
|                 | 0698016           | 16144             | 464,722                   | 463,899                      | P5                    | 823                             |
|                 | 0707201           | 21466             | 197,828                   | 133,225                      | P3                    | 64,603                          |
|                 | 0733733           | 21466             | 12,360                    | 12,360                       |                       | 0                               |
|                 | 0738662           | 12688             | 72,125                    | 72,125                       |                       | 0                               |
|                 | 0810053           | 14842             | 523,857                   | 525,553                      | P6                    | (1,696)                         |
|                 | 0844063           | 10561             | 187,210                   | 187,210                      |                       | 0                               |
|                 | 0896357           | 21466             | 64,867                    | 63,650                       | C5 P6                 | 1,217                           |
|                 | 0928224           | 21466             | 22,468                    | 22,066                       | P6                    | 402                             |
|                 | 0933279           | 21466             | 3,165                     | 2,700                        | P7                    | 465                             |
|                 | 0999806           | 18147             | 441,658                   | 441,042                      | P5                    | 616                             |
|                 | 1009893           | 18147             | 809,257                   | 808,360                      | P5                    | 897                             |
|                 | 1017110           | 21466             | 40,206                    | 36,867                       | C5 P7                 | 3,339                           |
|                 | 1080768           | 21466             | 28,097                    | 35,470                       | P3                    | (7,373)                         |
|                 | 1086197           | 14842             | 305,720                   | 304,455                      | P5                    | 1,265                           |
|                 | 1126571           | 21466             | 37,247                    | 44,017                       | P7                    | (6,770)                         |
|                 | 1179578           | 21466             | 399,172                   | 399,172                      |                       | 0                               |
|                 | 1320386           | 21466             | 1,031,448                 | 1,031,448                    | C5                    | 0                               |
|                 | 1324080           | 21466             | 693,177                   | 693,177                      | C3                    | 0                               |

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**Test Audits Completed January 1, 2003 - December 31, 2003**

| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 2               | 1326023           | 21466             | 16,640                    | 16,640                       |                       | 0                               |
|                 | 1344226           | 21466             | 1,011,519                 | 798,495                      | C5 P6                 | 213,024                         |
|                 | 1359274           | 21466             | 624,904                   | 624,904                      | C5                    | 0                               |
|                 | 1371711           | 10049             | 3,575,629                 | 3,575,028                    | P5                    | 601                             |
|                 | 1382314           | 21466             | 7,873                     | 7,108                        | P6                    | 765                             |
|                 | 1407740           | 14842             | 819,032                   | 818,012                      | P5                    | 1,020                           |
|                 | 1417657           | 17728             | 248,738                   | 248,109                      | P5                    | 629                             |
|                 | 1433733           | 21466             | 7,118,439                 | 7,117,711                    | P6                    | 728                             |
|                 | 1433784           | 14842             | 131,993                   | 131,993                      |                       | 0                               |
|                 | 1436538           | 21466             | 12,563                    | 12,410                       | P7                    | 153                             |
|                 | 1440462           | 21466             | 53,092                    | 53,092                       | C5                    | 0                               |
|                 | 1458850           | 21466             | 217,432                   | 217,432                      |                       | 0                               |
|                 | 1538691           | 14842             | 1,668,378                 | 1,667,722                    | P5                    | 656                             |
|                 | 1563386           | 21466             | 68,762                    | 68,402                       | C1 P6                 | 360                             |
|                 | 1621092           | 14842             | 1,343,578                 | 1,342,030                    | P5                    | 1,548                           |
|                 | 1673211           | 21466             | 10,860                    | 18,720                       | P1                    | (7,860)                         |
|                 | 1723812           | 17728             | 647,321                   | 648,901                      | P5                    | (1,580)                         |
|                 | 1739417           | 21466             | 0                         | 0                            |                       | 0                               |
|                 | 1754440           | 12998             | 725,677                   | 724,945                      | P6                    | 732                             |
|                 | 1795376           | 21466             | 8,982                     | 8,982                        |                       | 0                               |
|                 | 1817957           | 21466             | 387,231                   | 305,542                      | P7                    | 81,689                          |
|                 | 1819631           | 14842             | 144,745                   | 144,745                      |                       | 0                               |
|                 | 1853899           | 21466             | 485,981                   | 488,352                      | P2                    | (2,371)                         |
|                 | 1899783           | 21466             | 602,357                   | 584,038                      | P4 P7                 | 18,319                          |
|                 | 1913689           | 21466             | 37,002                    | 40,000                       | P6                    | (2,998)                         |
|                 | 1917099           | 21466             | 374,113                   | 374,113                      |                       | 0                               |

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| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 2               | 1917153           | 18147             | 26,450                    | 26,450                       |                       | 0                               |
|                 | 1919407           | 21466             | 6,400                     | 6,400                        |                       | 0                               |
|                 | 1935569           | 21466             | 41,817                    | 42,000                       | P6                    | (183)                           |
|                 | 2061732           | 21466             | 10,506                    | 10,506                       |                       | 0                               |
|                 | 2133512           | 12408             | 715,572                   | 715,572                      |                       | 0                               |
|                 | 2153459           | 21466             | 58,925                    | 58,925                       |                       | 0                               |
|                 | 2158892           | 10561             | 155,488                   | 155,488                      |                       | 0                               |
|                 | 2295970           | 13706             | 537,209                   | 536,500                      | P6                    | 709                             |
|                 | 2296020           | 21466             | 527,341                   | 534,519                      | P6                    | (7,178)                         |
|                 | 2312590           | 15032             | 894,945                   | 894,945                      |                       | 0                               |
|                 | 2321491           | 10030             | 456,926                   | 456,926                      |                       | 0                               |
|                 | 2337177           | 16144             | 710,087                   | 709,850                      | P5                    | 237                             |
|                 | 2346605           | 15032             | 301,763                   | 300,308                      | P5                    | 1,455                           |
|                 | 2348810           | 21466             | 250,339                   | 163,379                      | P4                    | 86,960                          |
|                 | 2356511           | 21466             | 445,430                   | 407,499                      | P3                    | 37,931                          |
|                 | 2356961           | 21466             | 149,440                   | 128,940                      | P3                    | 20,500                          |
|                 | 2358018           | 21466             | 1,750                     | 3,203                        | P6                    | (1,453)                         |
|                 | 2358603           | 21466             | 1,403                     | 1,500                        | P7                    | (97)                            |
|                 | 2390302           | 16144             | 212,654                   | 212,938                      | P5                    | (284)                           |
|                 | 2390493           | 14842             | 267,388                   | 267,977                      | P5                    | (589)                           |
|                 | 2403820           | 14842             | 54,130                    | 54,130                       |                       | 0                               |
|                 | 2412110           | 18147             | 25,309                    | 24,802                       | P5                    | 507                             |
|                 | 2420988           | 18147             | 395,372                   | 394,812                      | P5                    | 560                             |
|                 | 2423030           | 21466             | 25,464                    | 25,000                       | P3                    | 464                             |
|                 | 2442566           | 21466             | 1,551,400                 | 1,552,751                    | C5 P6                 | (1,351)                         |
|                 | 2448319           | 21466             | 171,754                   | 166,735                      | P4                    | 5,019                           |

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| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 2               | 2461994           | 21466             | 7,770                     | 7,770                        |                       | 0                               |
|                 | 2472635           | 21466             | 95,624                    | 95,624                       |                       | 0                               |
|                 | 2482711           | 11495             | 181,395                   | 181,395                      |                       | 0                               |
|                 | 2492873           | 17469             | 267,892                   | 267,892                      |                       | 0                               |
|                 | 2544911           | 21466             | 134,043                   | 200,000                      | P3                    | (65,957)                        |
|                 | 2547775           | 21466             | 59,316                    | 58,680                       | P6                    | 636                             |
|                 | 2564920           | 21466             | 61,953                    | 60,978                       | C3 P7                 | 975                             |
|                 | 257833            | 22799             | 590,380                   | 590,259                      | P5                    | 121                             |
|                 | 2582864           | 21466             | 12,644                    | 12,644                       |                       | 0                               |
|                 | 2600900           | 21466             | 8,094                     | 8,094                        |                       | 0                               |
|                 | 2603225           | 21466             | 3,398                     | 4,350                        | P6                    | (952)                           |
|                 | 2603624           | 17469             | 103,920                   | 103,708                      | P5                    | 212                             |
|                 | 2640490           | 21466             | 7,139                     | 7,954                        | P3                    | (815)                           |
|                 | 2663180           | 21466             | 84,852                    | 44,730                       | C5 P3                 | 40,122                          |
|                 | 2664321           | 14842             | 361,438                   | 360,552                      | P6                    | 886                             |
|                 | 2736853           | 21466             | 30,110                    | 31,019                       | P6                    | (909)                           |
|                 | 2750309           | 21466             | 76,174                    | 73,378                       | P7                    | 2,796                           |
|                 | 2776170           | 13706             | 4,569,246                 | 4,569,246                    |                       | 0                               |
|                 | 2785455           | 14842             | 88,716                    | 88,716                       |                       | 0                               |
|                 | 2807386           | 12998             | 549,822                   | 549,822                      |                       | 0                               |
|                 | 2855453           | 21466             | 118,806                   | 118,806                      |                       | 0                               |
|                 | 2858029           | 21466             | 34,279                    | 33,379                       | P7                    | 900                             |
|                 | 2886898           | 21466             | 486,192                   | 486,192                      |                       | 0                               |
|                 | 2896974           | 21466             | 0                         | 0                            |                       | 0                               |
|                 | 2904071           | 21466             | 252,039                   | 252,039                      |                       | 0                               |
|                 | 2923840           | 21466             | 16,000                    | 16,000                       |                       | 0                               |

# MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

## Test Audits Completed January 1, 2003 - December 31, 2003

| <u>Quarter:</u>               | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-------------------------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 2                             | 2949822           | 17116             | 314,789                   | 314,600                      | P6                    | 189                             |
|                               | 2984385           | 21466             | 35,897                    | 35,897                       |                       | 0                               |
|                               | 3011488           | 21466             | 473                       | 473                          |                       | 0                               |
|                               | 3019640           | 21466             | 63,632                    | 62,405                       | P6                    | 1,227                           |
|                               | 3036510           | 21466             | 58,354                    | 58,354                       |                       | 0                               |
|                               | 3075435           | 14842             | 1,197,805                 | 1,197,805                    |                       | 0                               |
|                               | 3102580           | 21466             | 45,228                    | 53,009                       | C5 P7                 | (7,781)                         |
|                               | 3118125           | 21466             | 18,619                    | 18,419                       | P7                    | 200                             |
|                               | 3128290           | 13706             | 1,535,080                 | 1,534,230                    | P5                    | 850                             |
|                               | 3128863           | 21466             | 144,854                   | 144,854                      |                       | 0                               |
|                               | 3129405           | 21466             | 1,411,143                 | 1,412,666                    | P4                    | (1,523)                         |
|                               | 3137529           | 21466             | 240,008                   | 164,144                      | P4                    | 75,864                          |
|                               | 3139691           | 21466             | 169,201                   | 169,100                      | P3                    | 101                             |
|                               | 3148871           | 21466             | 2,526                     | 2,526                        |                       | 0                               |
|                               | 3150139           | 21466             | 18,506                    | 15,620                       | P7                    | 2,886                           |
|                               | 3150284           | 21466             | 4,051                     | 4,051                        |                       | 0                               |
|                               | 3159657           | 21466             | 208,500                   | 160,447                      | P3                    | 48,053                          |
|                               | 380393            | 21466             | 200,310                   | 138,575                      | P6                    | 61,735                          |
| Total Test Audit Payroll :    |                   |                   | <b>71,075,451</b>         |                              |                       |                                 |
| Total Company Audit Payroll : |                   |                   | <b>70,411,901</b>         |                              |                       |                                 |
| Total Payroll Difference :    |                   |                   | <b>663,550</b>            |                              |                       |                                 |

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**Test Audits Completed January 1, 2003 - December 31, 2003**

| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 3               | 0002879           | 13706             | 364,050                   | 364,520                      | P6                    | (470)                           |
|                 | 0003417           | 29645             | 154,831                   | 153,000                      | P5                    | 1,831                           |
|                 | 000761982         | 12408             | 342,591                   | 342,300                      | P6                    | 291                             |
|                 | 001017900         | 14842             | 172,032                   | 172,032                      |                       | 0                               |
|                 | 0011835           | 17426             | 986,498                   | 985,687                      | P5                    | 811                             |
|                 | 001368753         | 14842             | 709,455                   | 709,455                      |                       | 0                               |
|                 | 001697838         | 14842             | 76,398                    | 76,398                       |                       | 0                               |
|                 | 001942026         | 10243             | 342,756                   | 343,376                      | P6                    | (620)                           |
|                 | 002045737         | 14842             | 507,093                   | 507,093                      |                       | 0                               |
|                 | 002411997         | 14842             | 163,015                   | 163,015                      |                       | 0                               |
|                 | 002734524         | 12408             | 267,528                   | 267,000                      | P5                    | 528                             |
|                 | 0029254           | 11053             | 786,753                   | 786,593                      | P5                    | 160                             |
|                 | 003127501         | 14842             | 309,764                   | 309,764                      |                       | 0                               |
|                 | 0037052           | 13692             | 3,292,251                 | 3,290,695                    | P6                    | 1,556                           |
|                 | 0048828           | 11843             | 372,891                   | 372,891                      |                       | 0                               |
|                 | 0072036           | 16446             | 89,137                    | 89,137                       |                       | 0                               |
|                 | 0077569           | 21466             | 38,029                    | 72,030                       | P6                    | (34,001)                        |
|                 | 0132640           | 21466             | 319,558                   | 333,052                      | P1 P7                 | (13,494)                        |
|                 | 0139793           | 21466             | 78,362                    | 78,362                       |                       | 0                               |
|                 | 0144576           | 21466             | 316,496                   | 316,263                      | C3 P2                 | 233                             |
|                 | 0146269           | 10243             | 1,068,223                 | 1,067,130                    | P6                    | 1,093                           |
|                 | 0208671           | 15385             | 790,081                   | 790,081                      |                       | 0                               |
|                 | 0210820           | 12998             | 1,337,423                 | 1,336,976                    | P5                    | 447                             |
|                 | 0214809           | 15865             | 297,834                   | 297,259                      | P5                    | 575                             |
|                 | 02222739          | 14842             | 212,632                   | 212,632                      |                       | 0                               |
|                 | 0225509           | 21466             | 228,992                   | 227,603                      | P7                    | 1,389                           |

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|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 3               | 0256528           | 21466             | 66,820                    | 63,838                       | P3                    | 2,982                           |
|                 | 0268445           | 13692             | 4,642,855                 | 4,642,648                    | P6                    | 207                             |
|                 | 0283630           | 13706             | 642,225                   | 643,481                      | P6                    | (1,256)                         |
|                 | 0302961           | 19879             | 2,168,930                 | 2,168,190                    | P5                    | 740                             |
|                 | 0310778           | 21466             | 136,454                   | 178,454                      | P7                    | (42,000)                        |
|                 | 0328006           | 22799             | 541,617                   | 541,617                      |                       | 0                               |
|                 | 0342424           | 16446             | 185,831                   | 185,831                      |                       | 0                               |
|                 | 0362549           | 15857             | 107,533                   | 107,533                      |                       | 0                               |
|                 | 0379778           | 16853             | 356,839                   | 356,206                      | P5                    | 633                             |
|                 | 0387495           | 21466             | 17,040                    | 23,760                       | P7                    | (6,720)                         |
|                 | 0397857           | 14842             | 122,874                   | 122,874                      |                       | 0                               |
|                 | 0402338           | 21466             | 0                         | 602                          | P7                    | (602)                           |
|                 | 0421618           | 10960             | 300,924                   | 300,687                      | P5                    | 237                             |
|                 | 0432636           | 21466             | 69,302                    | 137,813                      | P3                    | (68,511)                        |
|                 | 0446769           | 15865             | 442,776                   | 442,776                      |                       | 0                               |
|                 | 0452319           | 22799             | 1,013,471                 | 1,012,702                    | P5                    | 769                             |
|                 | 0463248           | 21466             | 598,823                   | 608,183                      | P6                    | (9,360)                         |
|                 | 0484466           | 22799             | 389,759                   | 389,328                      | P5                    | 431                             |
|                 | 0490512           | 22799             | 675,934                   | 676,344                      | P5                    | (410)                           |
|                 | 0504041           | 10804             | 471,821                   | 469,219                      | P5                    | 2,602                           |
|                 | 0513245           | 15865             | 593,140                   | 593,140                      |                       | 0                               |
|                 | 0522422           | 21466             | 18,868                    | 18,868                       |                       | 0                               |
|                 | 0561665           | 22799             | 683,996                   | 683,356                      | P5                    | 640                             |
|                 | 0567280           | 21466             | 35,768                    | 29,988                       | P3                    | 5,780                           |
|                 | 0603317           | 16144             | 596,203                   | 596,203                      |                       | 0                               |
|                 | 0620980           | 16985             | 433,798                   | 432,684                      | P5                    | 1,114                           |

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|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 3               | 0657654           | 11061             | 729,348                   | 728,648                      | P5                    | 700                             |
|                 | 0674656           | 13706             | 16,956,029                | 16,954,359                   | P6                    | 1,670                           |
|                 | 0681792           | 29645             | 874,638                   | 874,921                      | P5                    | (283)                           |
|                 | 0684058           | 16446             | 631,097                   | 630,075                      | P5                    | 1,022                           |
|                 | 0739987           | 21466             | 33,255                    | 34,285                       | P7                    | (1,030)                         |
|                 | 0744522           | 10065             | 16,822,449                | 16,822,449                   |                       | 0                               |
|                 | 0776122           | 14974             | 457,018                   | 457,018                      |                       | 0                               |
|                 | 0800252           | 14842             | 100,997                   | 100,997                      |                       | 0                               |
|                 | 0882593           | 15865             | 180,211                   | 180,211                      |                       | 0                               |
|                 | 0900397           | 10782             | 699,791                   | 698,820                      | P5                    | 971                             |
|                 | 0916617           | 15032             | 389,521                   | 388,938                      | P5                    | 583                             |
|                 | 0934879           | 17728             | 513,122                   | 513,207                      | P5                    | (85)                            |
|                 | 0947024           | 15873             | 445,437                   | 445,437                      |                       | 0                               |
|                 | 1012649           | 21466             | 97,915                    | 94,602                       | P7                    | 3,313                           |
|                 | 1028790           | 21466             | 72,101                    | 78,390                       | P7                    | (6,289)                         |
|                 | 1036211           | 21466             | 126,668                   | 121,121                      | P7                    | 5,547                           |
|                 | 1062875           | 21466             | 1,362,668                 | 1,377,329                    | P2                    | (14,661)                        |
|                 | 1113690           | 10863             | 542,698                   | 541,569                      | P5                    | 1,129                           |
|                 | 1164708           | 17728             | 484,872                   | 483,330                      | P5                    | 1,542                           |
|                 | 1184881           | 21466             | 41,984                    | 41,520                       | P7                    | 464                             |
|                 | 1186396           | 21466             | 25,040                    | 25,040                       |                       | 0                               |
|                 | 1203355           | 18147             | 172,856                   | 172,008                      | P6                    | 848                             |
|                 | 1217143           | 24759             | 31,298                    | 31,298                       |                       | 0                               |
|                 | 1220470           | 21466             | 63,304                    | 63,304                       |                       | 0                               |
|                 | 1276514           | 21466             | 107,934                   | 91,980                       | P7                    | 15,954                          |
|                 | 1288709           | 21466             | 233,384                   | 179,078                      | P1 P7                 | 54,306                          |

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| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 3               | 1291270           | 11363             | 412,299                   | 412,073                      | P6                    | 226                             |
|                 | 1379461           | 10243             | 1,463,611                 | 1,463,611                    |                       | 0                               |
|                 | 1419293           | 21466             | 55,350                    | 55,350                       |                       | 0                               |
|                 | 1430297           | 21466             | 31,960                    | 31,536                       | P3                    | 424                             |
|                 | 1484265           | 21466             | 133,636                   | 133,636                      |                       | 0                               |
|                 | 1516507           | 21466             | 136,942                   | 136,942                      | C5                    | 0                               |
|                 | 1556290           | 21466             | 116,128                   | 116,128                      |                       | 0                               |
|                 | 1561154           | 21466             | 149,836                   | 150,627                      | P2 P7                 | (791)                           |
|                 | 1617966           | 21466             | 88,354                    | 88,354                       |                       | 0                               |
|                 | 1619985           | 21466             | 71,338                    | 71,338                       |                       | 0                               |
|                 | 1671154           | 13692             | 7,527,350                 | 7,527,088                    | P6                    | 262                             |
|                 | 1742035           | 15865             | 176,598                   | 176,463                      | P5                    | 135                             |
|                 | 1754157           | 15032             | 62,400                    | 62,400                       |                       | 0                               |
|                 | 1778420           | 13706             | 2,862,697                 | 2,862,851                    | P6                    | (154)                           |
|                 | 1785354           | 15873             | 411,872                   | 410,348                      | P6                    | 1,524                           |
|                 | 1788345           | 13706             | 517,333                   | 518,661                      | P5                    | (1,328)                         |
|                 | 1794256           | 21466             | 116,986                   | 114,652                      | P7                    | 2,334                           |
|                 | 1811894           | 15865             | 202,884                   | 202,084                      | P5                    | 800                             |
|                 | 1821539           | 21466             | 41,738                    | 41,738                       |                       | 0                               |
|                 | 1911147           | 21466             | 594,752                   | 459,743                      | P7                    | 135,009                         |
|                 | 1911910           | 21466             | 190,702                   | 153,915                      | P7                    | 36,787                          |
|                 | 1916815           | 21466             | 100,106                   | 98,612                       | P7                    | 1,494                           |
|                 | 1940198           | 21466             | 4,775                     | 4,775                        |                       | 0                               |
|                 | 1940988           | 13706             | 2,358,784                 | 2,358,784                    |                       | 0                               |
|                 | 1947001           | 21466             | 65,311                    | 54,649                       | P7                    | 10,662                          |
|                 | 1948571           | 22799             | 437,652                   | 437,652                      |                       | 0                               |

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**Test Audits Completed January 1, 2003 - December 31, 2003**

| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 3               | 1953656           | 21466             | 80,597                    | 113,120                      | P6                    | (32,523)                        |
|                 | 1956213           | 14842             | 180,567                   | 179,926                      | P5                    | 641                             |
|                 | 1963872           | 21466             | 400                       | 400                          |                       | 0                               |
|                 | 1966324           | 29734             | 446,779                   | 446,779                      |                       | 0                               |
|                 | 1973347           | 18147             | 1,268,792                 | 1,268,535                    | P5                    | 257                             |
|                 | 1993780           | 14842             | 267,216                   | 267,216                      |                       | 0                               |
|                 | 2008211           | 17469             | 651,673                   | 651,673                      |                       | 0                               |
|                 | 2019620           | 21466             | 276,509                   | 275,551                      | P7                    | 958                             |
|                 | 2019930           | 21466             | 500,421                   | 501,703                      | P7                    | (1,282)                         |
|                 | 2032511           | 16144             | 282,129                   | 282,129                      |                       | 0                               |
|                 | 2040220           | 21466             | 269,508                   | 160,819                      | P7                    | 108,689                         |
|                 | 2059029           | 21466             | 11,201                    | 11,651                       | P7                    | (450)                           |
|                 | 2070642           | 24759             | 465,865                   | 465,865                      |                       | 0                               |
|                 | 2084627           | 18147             | 1,258,923                 | 1,258,054                    | P5                    | 869                             |
|                 | 2122979           | 29734             | 198,918                   | 198,918                      |                       | 0                               |
|                 | 2126656           | 21466             | 290,430                   | 290,430                      |                       | 0                               |
|                 | 2129868           | 21466             | 81,719                    | 81,719                       |                       | 0                               |
|                 | 2133806           | 21466             | 62,670                    | 62,670                       |                       | 0                               |
|                 | 2147041           | 15865             | 424,829                   | 424,133                      | P5                    | 696                             |
|                 | 2151510           | 21466             | 145,518                   | 154,958                      | P1 P7                 | (9,440)                         |
|                 | 2170868           | 12408             | 512,758                   | 512,223                      | P6                    | 535                             |
|                 | 2172259           | 10243             | 409,625                   | 408,501                      | P6                    | 1,124                           |
|                 | 2197588           | 13390             | 392,692                   | 392,596                      | P5                    | 96                              |
|                 | 2214164           | 15873             | 203,967                   | 203,560                      | P5                    | 407                             |
|                 | 2224429           | 21466             | 76,805                    | 76,613                       | P7                    | 192                             |
|                 | 2226057           | 16233             | 394,232                   | 394,146                      | P5                    | 86                              |

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

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| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 3               | 2246120           | 21466             | 65,409                    | 89,369                       | P7                    | (23,960)                        |
|                 | 2250497           | 21466             | 22,550                    | 22,550                       |                       | 0                               |
|                 | 2274795           | 18147             | 128,491                   | 127,055                      | P6                    | 1,436                           |
|                 | 2291614           | 16985             | 141,350                   | 141,350                      |                       | 0                               |
|                 | 2294800           | 10065             | 8,092,144                 | 8,092,144                    |                       | 0                               |
|                 | 2323850           | 21466             | 51,589                    | 56,851                       | P7                    | (5,262)                         |
|                 | 2326914           | 21466             | 18,075                    | 18,075                       |                       | 0                               |
|                 | 2347741           | 21466             | 190,778                   | 151,246                      | P7                    | 39,532                          |
|                 | 2348020           | 21466             | 543,270                   | 532,582                      | P7                    | 10,688                          |
|                 | 2359871           | 11576             | 792,948                   | 792,626                      | P5                    | 322                             |
|                 | 2424428           | 21466             | 26,511                    | 24,960                       | P7                    | 1,551                           |
|                 | 2453290           | 13706             | 6,200,234                 | 6,200,234                    |                       | 0                               |
|                 | 2506335           | 14842             | 75,385                    | 75,385                       |                       | 0                               |
|                 | 2511118           | 18147             | 156,074                   | 156,074                      |                       | 0                               |
|                 | 2528150           | 21466             | 567,130                   | 571,270                      | P4                    | (4,140)                         |
|                 | 2529521           | 29734             | 256,782                   | 256,914                      | P5                    | (132)                           |
|                 | 2530945           | 21466             | 79,200                    | 161,414                      | P3                    | (82,214)                        |
|                 | 2533189           | 21466             | 77,890                    | 70,783                       | P7                    | 7,107                           |
|                 | 2535394           | 21466             | 34,379                    | 33,261                       | P7                    | 1,118                           |
|                 | 2536412           | 21466             | 0                         | 55,566                       | P7                    | (55,566)                        |
|                 | 2564629           | 21466             | 64,961                    | 64,961                       |                       | 0                               |
|                 | 2576759           | 21466             | 30,495                    | 30,897                       | P7                    | (402)                           |
|                 | 2579235           | 14974             | 33,650                    | 33,510                       | P6                    | 140                             |
|                 | 2596679           | 16144             | 862,839                   | 863,525                      | P6                    | (686)                           |
|                 | 2631849           | 12998             | 203,040                   | 203,040                      |                       | 0                               |
|                 | 2635690           | 19879             | 646,887                   | 645,754                      | P5                    | 1,133                           |

**MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.**

**Test Audits Completed January 1, 2003 - December 31, 2003**

| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 3               | 2642549           | 21466             | 27,750                    | 27,750                       |                       | 0                               |
|                 | 2695618           | 13706             | 360,552                   | 360,552                      |                       | 0                               |
|                 | 2699869           | 14842             | 206,823                   | 205,474                      | P5                    | 1,349                           |
|                 | 2727129           | 11495             | 475,976                   | 474,658                      | P5                    | 1,318                           |
|                 | 2730286           | 21466             | 16,758                    | 13,892                       | P3                    | 2,866                           |
|                 | 2742705           | 21466             | 0                         | 122,400                      | P1 P7                 | (122,400)                       |
|                 | 2747430           | 21466             | 48,927                    | 48,297                       | P6                    | 630                             |
|                 | 2804590           | 13706             | 4,684,167                 | 4,684,167                    |                       | 0                               |
|                 | 2848643           | 21466             | 60,651                    | 62,651                       | P7                    | (2,000)                         |
|                 | 2854520           | 21466             | 236,545                   | 250,178                      | C5 P7                 | (13,633)                        |
|                 | 2857154           | 21466             | 4,900                     | 9,750                        | P1 P7                 | (4,850)                         |
|                 | 2857502           | 21466             | 34,286                    | 33,735                       | P7                    | 551                             |
|                 | 2858282           | 21466             | 69,591                    | 68,889                       | C5 P7                 | 702                             |
|                 | 2901838           | 19879             | 1,982,633                 | 1,981,407                    | P5                    | 1,226                           |
|                 | 2912031           | 21466             | 737,150                   | 808,468                      | C5 P1 P7              | (71,318)                        |
|                 | 2956306           | 21466             | 133,640                   | 133,640                      |                       | 0                               |
|                 | 2956403           | 21466             | 20,175                    | 20,124                       | P7                    | 51                              |
|                 | 3037789           | 13706             | 8,957,621                 | 8,957,621                    |                       | 0                               |
|                 | 3058662           | 14842             | 87,380                    | 86,332                       | P6                    | 1,048                           |
|                 | 3073033           | 21466             | 16,463                    | 49,042                       | P7                    | (32,579)                        |
|                 | 3117455           | 21466             | 608,403                   | 609,342                      | P6                    | (939)                           |
|                 | 3121186           | 16144             | 177,193                   | 177,193                      |                       | 0                               |
|                 | 3128325           | 14842             | 17,301                    | 17,696                       | P5                    | (395)                           |
|                 | 3129201           | 21466             | 29,059                    | 29,059                       |                       | 0                               |
|                 | 3129415           | 13706             | 522,958                   | 522,958                      |                       | 0                               |
|                 | 3137202           | 21466             | 65,520                    | 61,806                       | C5 P7                 | 3,714                           |

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| <b><u>Quarter:</u></b>        | <b><u>AFN Number</u></b> | <b><u>Carrier ID</u></b> | <b><u>Test Audit Payroll</u></b> | <b><u>Company Audit Payroll</u></b> | <b><u>Reason Code(s)</u></b> | <b><u>Total Payroll Difference</u></b> |
|-------------------------------|--------------------------|--------------------------|----------------------------------|-------------------------------------|------------------------------|----------------------------------------|
| 3                             | 3148892                  | 21466                    | 74,270                           | 62,734                              | P7                           | 11,536                                 |
|                               | 3149048                  | 21466                    | 115,149                          | 104,208                             | P7                           | 10,941                                 |
|                               | 3149059                  | 21466                    | 197,225                          | 215,696                             | P7                           | (18,471)                               |
|                               | 3149858                  | 21466                    | 21,230                           | 21,230                              |                              | 0                                      |
|                               | 3150059                  | 21466                    | 3,701                            | 3,701                               |                              | 0                                      |
|                               | 3150266                  | 21466                    | 25,450                           | 24,855                              | P7                           | 595                                    |
| Total Test Audit Payroll :    |                          |                          | <b>138,001,554</b>               |                                     |                              |                                        |
| Total Company Audit Payroll : |                          |                          | <b>138,169,402</b>               |                                     |                              |                                        |
| Total Payroll Difference :    |                          |                          | <b>(167,848)</b>                 |                                     |                              |                                        |

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| <u>Quarter:</u> | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 4               | 0791954           | 21466             | 121,498                   | 121,498                      |                       | 0                               |
|                 | 0798673           | 21466             | 124,986                   | 124,986                      |                       | 0                               |
|                 | 0895318           | 21466             | 287,108                   | 317,526                      | P7                    | (30,418)                        |
|                 | 0899003           | 21466             | 51,250                    | 109,750                      | P7                    | (58,500)                        |
|                 | 0959049           | 21466             | 80,617                    | 80,617                       |                       | 0                               |
|                 | 0959758           | 21466             | 655,143                   | 616,697                      | P6                    | 38,446                          |
|                 | 1105671           | 21466             | 150,957                   | 153,157                      | P6                    | (2,200)                         |
|                 | 1112287           | 21466             | 27,300                    | 27,300                       |                       | 0                               |
|                 | 1121979           | 21466             | 533,893                   | 532,596                      | P7                    | 1,297                           |
|                 | 1135830           | 21466             | 461,053                   | 461,053                      |                       | 0                               |
|                 | 1352539           | 21466             | 66,820                    | 66,820                       |                       | 0                               |
|                 | 1430270           | 21466             | 284,760                   | 289,281                      | P7                    | (4,521)                         |
|                 | 1454790           | 21466             | 92,715                    | 82,934                       | P7                    | 9,781                           |
|                 | 1458736           | 21466             | 126,361                   | 126,361                      |                       | 0                               |
|                 | 1580990           | 21466             | 51,782                    | 120,817                      | P6                    | (69,035)                        |
|                 | 1693557           | 21466             | 260,323                   | 260,323                      |                       | 0                               |
|                 | 1694367           | 21466             | 36,976                    | 36,481                       | P7                    | 495                             |
|                 | 1701703           | 21466             | 117,915                   | 213,002                      | P1 P7                 | (95,087)                        |
|                 | 1753703           | 21466             | 45,140                    | 45,195                       | P2 P7                 | (55)                            |
|                 | 1785141           | 21466             | 40,300                    | 39,026                       | P7                    | 1,274                           |
|                 | 1806416           | 21466             | 79,411                    | 79,411                       |                       | 0                               |
|                 | 1817710           | 21466             | 165,354                   | 154,000                      | P7                    | 11,354                          |
|                 | 1821326           | 21466             | 293,934                   | 293,934                      |                       | 0                               |
|                 | 1823370           | 21466             | 72,947                    | 74,000                       | C5 P7                 | (1,053)                         |
|                 | 1930702           | 21466             | 276,854                   | 267,933                      | P4 P7                 | 8,921                           |
|                 | 1939823           | 21466             | 439,170                   | 424,000                      | P3                    | 15,170                          |

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|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 4               | 2019680           | 21466             | 173,862                   | 135,150                      | P3                    | 38,712                          |
|                 | 2035502           | 21466             | 679,572                   | 637,922                      | P1 P7                 | 41,650                          |
|                 | 2036924           | 21466             | 119,549                   | 119,549                      |                       | 0                               |
|                 | 2043220           | 21466             | 324,067                   | 324,067                      |                       | 0                               |
|                 | 2120011           | 21466             | 151,073                   | 151,073                      |                       | 0                               |
|                 | 2121549           | 21466             | 38,241                    | 38,913                       | P7                    | (672)                           |
|                 | 2151367           | 21466             | 136,078                   | 31,488                       | P3                    | 104,590                         |
|                 | 2166984           | 21466             | 25,669                    | 18,784                       | P7                    | 6,885                           |
|                 | 2229269           | 21466             | 14,616                    | 14,616                       |                       | 0                               |
|                 | 2237962           | 21466             | 258,493                   | 269,800                      | P1                    | (11,307)                        |
|                 | 2242737           | 21466             | 156,172                   | 121,720                      | P7                    | 34,452                          |
|                 | 2320860           | 21466             | 171,850                   | 85,444                       | C5 P3                 | 86,406                          |
|                 | 2322129           | 21466             | 275,900                   | 268,253                      | P7                    | 7,647                           |
|                 | 2322498           | 21466             | 98,357                    | 98,641                       | P7                    | (284)                           |
|                 | 2342294           | 21466             | 60,140                    | 60,140                       |                       | 0                               |
|                 | 2342537           | 21466             | 0                         | 144,207                      | P3                    | (144,207)                       |
|                 | 2342618           | 21466             | 171,160                   | 171,160                      |                       | 0                               |
|                 | 2343436           | 21466             | 419,104                   | 352,284                      | P1 P7                 | 66,820                          |
|                 | 2350700           | 21466             | 50,465                    | 51,171                       | P2 P7                 | (706)                           |
|                 | 2374439           | 21466             | 172,195                   | 179,547                      | C5 P7                 | (7,352)                         |
|                 | 2422271           | 21466             | 18,257                    | 18,212                       | P7                    | 45                              |
|                 | 2427036           | 21466             | 96,980                    | 96,980                       |                       | 0                               |
|                 | 2430568           | 21466             | 17,252                    | 17,252                       |                       | 0                               |
|                 | 2442434           | 21466             | 78,871                    | 78,871                       |                       | 0                               |
|                 | 2449595           | 21466             | 127,415                   | 118,359                      | P7                    | 9,056                           |
|                 | 2449706           | 21466             | 167,766                   | 167,766                      |                       | 0                               |

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|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 4               | 2453940           | 21466             | 63,057                    | 63,057                       |                       | 0                               |
|                 | 2530856           | 21466             | 331,127                   | 408,656                      | P1 P7                 | (77,529)                        |
|                 | 2540150           | 21466             | 63,107                    | 47,000                       | P3                    | 16,107                          |
|                 | 2555344           | 21466             | 206,349                   | 186,660                      | P7                    | 19,689                          |
|                 | 2558491           | 21466             | 258,599                   | 258,599                      |                       | 0                               |
|                 | 2594102           | 21466             | 36,625                    | 37,251                       | P2 P7                 | (626)                           |
|                 | 2629364           | 21466             | 194,703                   | 194,703                      |                       | 0                               |
|                 | 2642158           | 21466             | 29,877                    | 29,877                       |                       | 0                               |
|                 | 2659816           | 21466             | 628,868                   | 638,392                      | P2 P6                 | (9,524)                         |
|                 | 2660792           | 21466             | 113,991                   | 114,584                      | P7                    | (593)                           |
|                 | 2661063           | 21466             | 70,102                    | 68,710                       | C1 P7                 | 1,392                           |
|                 | 2661314           | 21466             | 57,002                    | 23,755                       | P7                    | 33,247                          |
|                 | 2661993           | 21466             | 118,107                   | 118,107                      |                       | 0                               |
|                 | 2668637           | 21466             | 18,000                    | 18,000                       |                       | 0                               |
|                 | 2669722           | 21466             | 620,837                   | 620,280                      | P6                    | 557                             |
|                 | 2744031           | 21466             | 29,828                    | 34,952                       | P1 P7                 | (5,124)                         |
|                 | 2744767           | 21466             | 40,596                    | 40,357                       | P7                    | 239                             |
|                 | 2769204           | 21466             | 3,792                     | 10,474                       | P3                    | (6,682)                         |
|                 | 2770083           | 21466             | 73,928                    | 73,928                       |                       | 0                               |
|                 | 2879867           | 21466             | 903,078                   | 883,521                      | P3                    | 19,557                          |
|                 | 2880377           | 21466             | 114,416                   | 114,416                      | C5                    | 0                               |
|                 | 2880504           | 21466             | 21,168                    | 21,168                       |                       | 0                               |
|                 | 2993546           | 21466             | 83,285                    | 83,285                       |                       | 0                               |
|                 | 3011445           | 21466             | 50,655                    | 50,655                       |                       | 0                               |
|                 | 3094952           | 21466             | 755,384                   | 455,513                      | P7                    | 299,871                         |
|                 | 3095770           | 21466             | 65,625                    | 60,000                       | P7                    | 5,625                           |

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|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 4               | 3107281           | 21466             | 164,650                   | 110,250                      | P7                    | 54,400                          |
|                 | 3107468           | 21466             | 98,026                    | 98,071                       | P7                    | (45)                            |
|                 | 3107715           | 21466             | 303,068                   | 309,900                      | P7                    | (6,832)                         |
|                 | 3132355           | 21466             | 253,526                   | 253,526                      |                       | 0                               |
|                 | 3133013           | 21466             | 52,539                    | 46,600                       | C5 P7                 | 5,939                           |
|                 | 3135092           | 21466             | 146,503                   | 143,376                      | C5 P7                 | 3,127                           |
|                 | 3149507           | 21466             | 72,525                    | 73,924                       | P7                    | (1,399)                         |
|                 | 3152482           | 21466             | 261,487                   | 222,045                      | P7                    | 39,442                          |
|                 | 0274631           | 16713             | 1,024,794                 | 1,023,191                    | P5                    | 1,603                           |
|                 | 0622885           | 16985             | 178,091                   | 178,091                      |                       | 0                               |
|                 | 0724521           | 11355             | 236,698                   | 236,698                      |                       | 0                               |
|                 | 2223244           | 15857             | 464,709                   | 417,544                      | P5                    | 47,165                          |
|                 | 2204100           | 29645             | 252,162                   | 251,713                      | P5                    | 449                             |
|                 | 0933708           | 22799             | 286,717                   | 286,717                      |                       | 0                               |
|                 | 2470152           | 18147             | 14,302                    | 14,302                       |                       | 0                               |
|                 | 3154286           | 22799             | 609,734                   | 609,030                      | P5                    | 704                             |
|                 | 2219611           | 15571             | 790,838                   | 791,824                      | P5                    | (986)                           |
|                 | 2488850           | 17256             | 190,892                   | 190,752                      | P5                    | 140                             |
|                 | 2318857           | 14842             | 78,359                    | 79,249                       | P5                    | (890)                           |
|                 | 2730197           | 17744             | 57,544                    | 57,544                       |                       | 0                               |
|                 | 3081753           | 12440             | 196,243                   | 195,979                      | P5                    | 264                             |
|                 | 2675153           | 12440             | 547,644                   | 548,493                      | P5                    | (849)                           |
|                 | 3150296           | 17469             | 20,681                    | 20,681                       |                       | 0                               |
|                 | 2792915           | 12408             | 292,191                   | 292,062                      | P5                    | 129                             |
|                 | 1914650           | 15865             | 569,557                   | 569,268                      | P5                    | 289                             |
|                 | 1913115           | 15865             | 760,267                   | 760,196                      | P5                    | 71                              |

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|-----------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 4               | 2620596           | 16683             | 773,250                   | 773,250                      |                       | 0                               |
|                 | 3075524           | 11355             | 177,896                   | 177,561                      | P5                    | 335                             |
|                 | 3147703           | 17124             | 33,051                    | 33,051                       |                       | 0                               |
|                 | 2000156           | 13692             | 617,631                   | 617,631                      |                       | 0                               |
|                 | 2376555           | 15857             | 66,110                    | 66,110                       |                       | 0                               |
|                 | 0763799           | 13668             | 836,841                   | 836,841                      |                       | 0                               |
|                 | 2148471           | 18996             | 521,657                   | 521,691                      | P5                    | (34)                            |
|                 | 1958801           | 22799             | 904,110                   | 903,738                      | P5                    | 372                             |
|                 | 2451522           | 22799             | 155,146                   | 165,840                      | P5                    | (10,694)                        |
|                 | 0869333           | 15539             | 690,377                   | 689,353                      | P5                    | 1,024                           |
|                 | 1217925           | 15873             | 317,659                   | 383,195                      | P1 P5                 | (65,536)                        |
|                 | 3119201           | 15571             | 498,959                   | 498,959                      |                       | 0                               |
|                 | 1891081           | 16446             | 412,543                   | 411,904                      | P5                    | 639                             |
|                 | 1838865           | 12998             | 724,401                   | 724,816                      | P5                    | (415)                           |
|                 | 1845209           | 12440             | 166,356                   | 166,356                      |                       | 0                               |
|                 | 3054233           | 11568             | 623,737                   | 623,416                      | P5                    | 321                             |
|                 | 2588404           | 17124             | 850,231                   | 850,231                      |                       | 0                               |
|                 | 1050591           | 14451             | 187,571                   | 186,567                      | P5                    | 1,004                           |
|                 | 3152477           | 13714             | 20,756                    | 20,756                       |                       | 0                               |
|                 | 1064479           | 29645             | 633,394                   | 633,394                      |                       | 0                               |
|                 | 0529974           | 22799             | 366,393                   | 366,393                      |                       | 0                               |
|                 | 0273198           | 12890             | 495,752                   | 495,567                      | P5                    | 185                             |
|                 | 0361712           | 15644             | 523,320                   | 523,320                      |                       | 0                               |
|                 | 0745022           | 19879             | 777,471                   | 777,471                      |                       | 0                               |
|                 | 0183571           | 12440             | 1,311,425                 | 1,311,425                    |                       | 0                               |
|                 | 1043757           | 17469             | 661,696                   | 661,696                      |                       | 0                               |

# MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

## Test Audits Completed January 1, 2003 - December 31, 2003

| <u>Quarter:</u>               | <u>AFN Number</u> | <u>Carrier ID</u> | <u>Test Audit Payroll</u> | <u>Company Audit Payroll</u> | <u>Reason Code(s)</u> | <u>Total Payroll Difference</u> |
|-------------------------------|-------------------|-------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| 4                             | 0398810           | 15865             | 364,647                   | 364,416                      | P5                    | 231                             |
|                               | 0787620           | 15865             | 684,040                   | 684,040                      |                       | 0                               |
|                               | 1061259           | 12408             | 359,062                   | 358,915                      | P5                    | 147                             |
|                               | 0161543           | 10243             | 423,205                   | 423,431                      | P5                    | (226)                           |
|                               | 0719595           | 15865             | 201,510                   | 201,389                      | P5                    | 121                             |
|                               | 1030736           | 15172             | 103,291                   | 103,291                      |                       | 0                               |
|                               | 0563129           | 15172             | 713,194                   | 713,194                      |                       | 0                               |
|                               | 0097829           | 11576             | 548,778                   | 548,815                      | P5                    | (37)                            |
|                               | 0519111           | 11061             | 754,691                   | 754,691                      |                       | 0                               |
|                               | 0118281           | 21466             | 729,867                   | 741,629                      | C5 P1 P7              | (11,762)                        |
|                               | 0169277           | 21466             | 78,810                    | 128,350                      | P3                    | (49,540)                        |
|                               | 0239089           | 21466             | 149,160                   | 140,804                      | C5 P3                 | 8,356                           |
|                               | 0339385           | 21466             | 124,822                   | 199,485                      | P7                    | (74,663)                        |
|                               | 0363715           | 21466             | 18,866                    | 20,240                       | P7                    | (1,374)                         |
|                               | 0373796           | 21466             | 0                         | 0                            |                       | 0                               |
|                               | 0389706           | 21466             | 282,099                   | 250,418                      | P3                    | 31,681                          |
|                               | 0410470           | 21466             | 389,405                   | 431,835                      | P7                    | (42,430)                        |
|                               | 0450847           | 21466             | 192,254                   | 182,563                      | P7                    | 9,691                           |
|                               | 0467723           | 21466             | 44,980                    | 44,980                       |                       | 0                               |
|                               | 0588504           | 21466             | 62,386                    | 62,289                       | P7                    | 97                              |
|                               | 0650412           | 21466             | 230,226                   | 227,366                      | P1                    | 2,860                           |
|                               | 0665126           | 21466             | 1,340,875                 | 1,376,472                    | P6                    | (35,597)                        |
|                               | 0686000           | 21466             | 91,500                    | 91,501                       | P7                    | (1)                             |
| Total Test Audit Payroll :    |                   |                   | <b>43,058,925</b>         |                              |                       |                                 |
| Total Company Audit Payroll : |                   |                   | <b>42,797,639</b>         |                              |                       |                                 |
| Total Payroll Difference :    |                   |                   | <b>261,286</b>            |                              |                       |                                 |

# MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

## Test Audits Completed January 1, 2003 - December 31, 2003

Total Test Audit Payroll : 379,364,881

Total Company Audit Payroll : 377,507,246

Total Payroll Difference : 1,857,635

### Summary of Errors :

| Error | Count of Errors | Error | Count of Errors |
|-------|-----------------|-------|-----------------|
| P1    | 22              | C1    | 4               |
| P2    | 21              | C2    | 2               |
| P3    | 36              | C3    | 4               |
| P4    | 15              | C4    | 0               |
| P5    | 101             | C5    | 30              |
| P6    | 90              |       |                 |
| P7    | 109             |       |                 |

Total Audits: 645

Total Audits w/ Differences: 369

Percentage of  
Audits showing  
Differences: 57.2 %

### Difference Reasons

#### Payroll Differences:

- P1: Officer, partner, individual payroll limitations
- P2: Overtime Credit
- P3: No payroll verification
- P4: Rule IV payroll inclusions/exclusions
- P5: Mathematical - extension errors
- P6: All other differences
- P7: Accepting insured figures without an audit

#### Classification Differences:

- C1: Standard exceptions
- C2: Executive officers, partners, sole proprietors
- C3: Improper splitting of individuals payrolls
- C4: Change of claim on audit
- C5: All Other