



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

February 1, 2005

**ALL ASSOCIATION MEMBERS**

Circular Letter No. 05-1442

**RE: 2004 Test Audit Summary Report**

Attached are the summary sheets showing the results of the 2004 Test Audit Program of the Minnesota Workers' Compensation Insurers Association, Inc. For your convenience, the report lists all test audits completed between January 1, 2004 and December 31, 2004 and is sorted by Carrier ID.

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

**Test Audits Completed January 1, 2004 - December 31, 2004**

<u>Carrier ID</u>	<u>AFN Number</u>	<u>Test Audit Payroll</u>	<u>Company Audit Payroll</u>	<u>Reason Code(s)</u>	<u>Total Payroll Difference</u>
10030	3131976	674,905	674,905		0
10456	1839454	173,732	173,126	P5	606
10863	2623927	300,619	300,619		0
11037	2109026	255,616	255,616		0
	3146076	466,363	466,363		0
11576	2073684	315,031	315,031		0
12378	1240633	273,324	280,337	P5	-7,013
12408	2287412	1,108,348	1,108,261	P5	87
12440	2605201	118,749	118,749		0
	2722801	231,945	231,861	P5	84
12998	2256096	535,933	535,519	P5	414
	2703343	1,056,729	1,056,654	P5	75
	3120428	83,439	83,439		0
13269	1856545	43,597	43,400	P5	197
	2795310	284,797	284,955	P5	-158
	2917696	1,176,174	1,175,930	P5	244
	2964031	98,201	98,201		0
	3140514	19,642	19,584	P5	58
13706	0952036	578,412	578,240	P5	172
	1401173	410,617	410,617		0
	1638866	402,127	401,352	P5	775
	1645676	93,847	93,750	P5	97
	1678426	198,097	198,097		0
	1846671	126,095	126,095		0
	2743736	62,144	62,144		0
	3141641	405,127	405,041	P5	86
	3155195	1,495,894	1,495,679	P5	215
14230	3152423	377,942	377,637	P5	305
14397	0235113	125,721	125,397	P5	324
	1629123	96,681	96,681		0
	1642367	46,739	46,789	P5	-50
	1734636	71,677	71,677		0

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

**Test Audits Completed January 1, 2004 - December 31, 2004**

14397	3123946	774,634	774,539	P5	95
	3136585	116,391	116,380	P5	11
	3140512	628,259	637,620	P5	-9,361
	3141715	169,322	169,444	P5	-122
14451	2728494	38,523	38,491	P5	32
14974	0727784	185,721	185,430	P5	291
	2241765	37,215	37,215		0
	3138710	105,234	104,940	P5	294
	3139322	181,722	181,612	P5	110
	3139963	150,789	150,000	P5	789
15032	0238490	231,845	231,845		0
15172	1340379	602,348	601,991	P5	357
	2768402	1,596,942	1,596,802	P5	140
15385	0233986	968,701	968,356	P5	345
15571	3139492	707,921	707,500	P5	421
15873	3151794	66,921	66,840	P5	81
16446	1959123	285,513	285,434	P5	79
	1967231	807,910	807,618	P5	292
17469	2056496	591,491	591,302	P5	189
17744	0069132	603,145	603,007	P5	138
18147	3136330	164,569	164,569		0
18244	0688339	63,359	63,359		0
19879	0556572	804,477	804,631	P5	-154
	2359480	1,489,895	1,488,191	P5	1,704
20605	0185221	691,241	691,235	P5	6
	1345834	96,472	96,312	P5	160
	3016846	146,834	146,128	P5	706
21466	0067059	359,817	293,253	P7	66,564
	0090603	94,597	121,041	C5, P7	-26,444
	0176524	46,526	52,280	P7	-5,754
	0215120	541,914	542,168	P7.	-254

MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

Test Audits Completed January 1, 2004 - December 31, 2004

21466	0266469	46,925	42,925	P7	4,000
	0320625	15,535	62,512	P3	-46,977
	0359114	469,873	469,565	P6	308
	0435104	124,371	47,090	P7	77,281
	0513350	121,186	121,186		0
	0526088	132,293	70,625	P7	61,668
	0559075	399,502	400,763	P7	-1,261
	0591971	478,906	471,249	P7	7,657
	0697397	101,683	177,944	P3	-76,261
	0739219	1,862	74,650	P3	-72,788
	0762539	149,231	137,422	P7	11,809
	0782807	404,229	325,036	P7	79,193
	0855618	16,998	8,998	P7	8,000
	0867284	256,147	259,829	P7	-3,682
	0898210	32,131	23,731	P7	8,400
	0916331	112,637	115,140	P7	-2,503
	0958212	132,665	132,665		0
	1011537	296,704	296,845	P2, P7	-141
	1045105	210,482	213,261	P7	-2,779
	1111264	18,011	18,011		0
	1113194	69,582	60,962	P7	8,620
	1119818	106,715	89,391	P7	17,324
	1153560	349,308	365,713	P1, P7	-16,405
	1183770	42,956	43,571	P7	-615
	1243993	97,472	97,472		0
	1248227	213,260	210,810	P7	2,450
	1250264	110,546	112,369	P7	-1,823
	1250647	290,776	292,202	C5, P7	-1,426
	1360329	63,365	20,365	P7	43,000
	1366297	127,948	127,948		0
	1375563	107,922	107,922		0
	1476661	116,723	112,712	P7	4,011
	1535536	24,478	22,287	P1, P7	2,191
	1569465	9,360	7,000	P1, P7	2,360
	1637657	73,098	74,404	P7	-1,306
	1639722	348,608	289,724	C5, P7	58,884
	1741152	88,747	62,311	P7	26,436
	1883682	6,939	7,331	P7	-392
	1898086	1,040	1,040		0
	1947664	103,084	115,272	P3	-12,188
	1977113	28,286	42,887	P3	-14,601
	2352524	82,041	79,423	P7	2,618
	2358166	15,248	15,248		0

MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

Test Audits Completed January 1, 2004 - December 31, 2004

2370557	187,656	178,274	P3	9,382	
2397846	35,263	47,959	P3	-12,696	
2464705	133,640	133,640		0	
2465523	539,461	544,473	P4	-5,012	
2481243	27,000	38,713	P7	-11,713	
2538547	225,506	177,066	P7	48,440	
2539276	109,440	141,881	P7	-32,441	
2556197	103,278	87,248	P3	16,030	
2556596	310,118	330,129	C1, P7	-20,011	
2566184	80,190	80,070	P7	120	
2568926	16,600	63,945	P3	-47,345	
2569019	121,704	121,704		0	
2569892	412,342	385,363	P7	26,979	
2570904	211,557	187,319	C5, P1	24,238	
2571943	76,388	77,281	P7	-893	
2582384	166,502	166,502	C2	0	
2584395	238,252	486,842	P3	-248,590	
2585308	20,066	20,066		0	
2648350	239,092	254,491	P7	-15,399	
2668440	66,820	66,820		0	
2671662	434,128	433,332	C1, P7	796	
2780542	322,661	239,795	P1	82,866	
2781611	21,360	21,360		0	
2783126	25,047	24,677	P7	370	
2790807	9,624	9,624		0	
2890976	112,709	109,257	P7	3,452	
2892693	60,143	60,286	P7	-143	
2907178	31,204	29,485	P7	1,719	
3030512	300,073	456,637	P7	-156,564	
3111457	50,000	47,975	P7	2,025	
3112594	88,000	87,000	P7	1,000	
3118940	4,208	4,345	P7	-137	
3119342	37,500	38,460	P7	-960	
3119658	170,695	262,500	P3	-91,805	
3119678	261,529	116,865	C5, P7	144,664	
3137277	75,771	74,355	P7	1,416	
3141680	12,086	21,000	P3	-8,914	
3157178	82,793	85,822	P7	-3,029	
22799	0688029	381,206	380,909	P5	297
	1350080	347,321	347,180	P5	141
	1833065	505,699	505,699		0
	1844270	1,303,268	1,303,148	P5	120

MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

Test Audits Completed January 1, 2004 - December 31, 2004

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22799	2154161	803,692	803,054	P5	638
	2221691	185,428	185,428		0
	2719673	104,721	104,970	P5	-249
23957	2337525	936,724	936,724		0
29645	2978342	758,212	758,202	P5	10

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<b>Quarter: 1</b>	Total Test Audit Payroll :	<b>41,804,062</b>
	Total Company Audit Payroll :	<b>41,896,965</b>
	Total Payroll Difference :	<b>(92,903)</b>

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

**Test Audits Completed January 1, 2004 - December 31, 2004**

<u>Carrier ID</u>	<u>AFN Number</u>	<u>Test Audit Payroll</u>	<u>Company Audit Payroll</u>	<u>Reason Code(s)</u>	<u>Total Payroll Difference</u>
10545	2967960	875,102	874,008	P5	1,094
	3142784	1,118,124	1,118,598	P5	-474
	3154558	361,223	360,855	P6	368
10804	0871494	364,921	364,652	P6	269
11053	0861510	1,093,921	1,093,719	P5	202
11355	3128816	802,005	801,869	P5	136
11495	2759640	68,881	68,881		0
	2439387	153,380	153,380		0
12378	3066673	1,194,556	1,194,556		0
12408	0521043	326,921	326,456	P6	465
	0683418	236,211	236,211		0
	1449966	275,603	275,603		0
12440	1306812	481,064	479,974	P5	1,090
	2367688	639,687	639,937	P5	-250
	0974366	860,673	860,673		0
	3156434	690,825	690,012	P5	813
	3054497	781,248	780,876	P6	372
12998	2821729	428,734	428,734		0
	0693286	158,216	158,216		0
	0188670	326,366	326,366		0
	0907081	68,425	68,425		0
13315	2717514	748,243	748,243		0
13684	1347535	996,397	996,220	P6	177
13706	3128691	720,514	720,514		0
13781	0904520	428,748	428,429	P5	319
	1722778	965,941	965,941		0
	1985850	821,470	821,470		0
	2835835	331,633	331,633		0
14451	1875949	543,946	543,446	P5	500
14842	2379007	838,621	838,215	P6	406

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

**Test Audits Completed January 1, 2004 - December 31, 2004**

14842	1153412	801,781	801,781		0
15172	0998419	723,544	723,544		0
15385	2003082	487,263	486,957	P6	306
15628	3141997	881,352	881,352		0
15865	0645559	944,724	944,254	P5	470
	2519933	631,231	631,231		0
	2690900	1,185,668	1,184,375	P5	1,293
	3166785	577,867	577,867		0
	1263650	1,204,874	1,204,176	P5	698
15873	3091040	175,621	175,090	P5	531
16144	2032511	269,451	269,451		0
	0974625	166,189	165,449	P5	740
16446	2746018	670,841	670,611	P5	230
17469	0126918	857,740	857,740		0
18147	1205560	136,529	136,529		0
18244	0948284	601,521	601,232	P5	289
	2776820	233,921	234,986	P6	-1,065
19879	0125954	365,777	365,777		0
	0161934	9,703,753	9,703,753		0
21466	0032212	114,801	107,801	P7	7,000
	0069817	142,478	143,353	P2, P7	-875
	0083372	468,172	430,480	P7	37,692
	0090778	633,390	437,468	P5	195,922
	0351369	44,000	44,000		0
	0377490	58,136	44,223	C5, P7	13,913
	0452653	142,473	131,194	P7	11,279
	0549762	6,145	6,145		0
	0741779	65,851	66,058	P7	-207
	0957186	129,602	129,602		0
	1095960	112,733	95,368	C2, P7	17,365
	1246941	40,801	11,515	P7	29,286
	1249061	142,117	145,372	P7	-3,255
	1249142	42,000	59,479	P7	-17,479



MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

Test Audits Completed January 1, 2004 - December 31, 2004

21466	1360329	63,365	20,365	P7	43,000
	1385739	332,938	260,835	C5, P7	72,103
	1410164	100,326	101,184	P2, P7	-858
	1472151	156,604	12,604	P5, P7	144,000
	1503960	86,938	83,622	P7	3,316
	1560107	60,329	60,329		0
	1786660	16,883	16,407	P7	476
	1963716	15,358	15,358		0
	2266229	21,924	67,583	C5, P7	-45,659
	2357267	25,154	51,668	P1, P7	-26,514
	2479761	51,803	57,886	P7	-6,083
	2480824	37,738	36,738	P7	1,000
	2585421	230,580	232,525	P7	-1,945
	2645700	31,105	29,343	P7	1,762
	2646382	97,266	95,265	P7	2,001
	2683334	34,008	34,008		0
	2686562	530,195	210,000	P7	320,195
	2799049	81,098	74,827	P7	6,271
	3157038	36,557	122,353	C5, P1, P7	-85,796
	3163526	61,817	65,423	P7	-3,606
	0023060	2,192,559	2,183,572	P6	8,987
	0655040	1,318,027	1,320,152	P1, P2	-2,125
	1095072	1,098,490	1,098,312	C5	178
	1181351	1,099,601	1,099,601		0
	1194615	59,072	59,072		0
	1419510	1,872,367	1,873,007	P2	-640
	1676520	1,530,129	1,530,129	C5	0
	1973347	1,417,268	1,465,032	P2, P6	-47,764
	2199157	39,786	39,786		0
	2251655	650,067	829,952	P6	-179,885
	2282259	446,112	376,540	P6	69,572
	2402173	239,081	239,457	P2	-376
	2780542	313,301	239,795	P1	73,506
	2824493	33,280	33,280		0
	3133941	13,093	13,093		0
22799	0416410	384,689	384,689		0
	0567612	923,621	923,822	P5	-201
	2720116	1,221,423	1,209,878	P5	11,545
	3047067	928,421	928,299	P6	122
	3072983	303,807	303,807		0
	0973432	747,645	747,645		0
	2002850	591,073	590,072	P5	1,001

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

**Test Audits Completed January 1, 2004 - December 31, 2004**

22799	1294539	876,488	876,488		0
	0304565	554,762	554,762		0
	2275252	288,321	288,517	P6	-196
	0547654	772,989	772,698	P6	291
24759	0847089	1,145,875	1,145,437	P5	438
	3101894	714,347	714,563	P5	-216
28355	0798886	739,036	740,187	P6	-1,151
29645	0903973	2,058,791	2,058,500	P6	291
	1753606	998,103	997,604	P5	499
	2150891	1,373,041	1,372,404	P5	637
	2163195	965,538	965,230	P6	308
	2654148	830,250	830,250		0
29734	1226380	1,862,978	1,862,978		0
	1425315	724,005	770,066	P5	-46,061
	1093720	682,557	682,557		0

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<b>Quarter: 2</b>	Total Test Audit Payroll :	<b>74,545,924</b>
	Total Company Audit Payroll :	<b>73,933,881</b>
	Total Payroll Difference :	<b>612,043</b>

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

**Test Audits Completed January 1, 2004 - December 31, 2004**

<u>Carrier ID</u>	<u>AFN Number</u>	<u>Test Audit Payroll</u>	<u>Company Audit Payroll</u>	<u>Reason Code(s)</u>	<u>Total Payroll Difference</u>
10243	3179887	621,464	621,464		0
10782	2416794	1,047,934	1,047,135	P6	799
11037	2327988	649,073	649,073		0
11053	2017733	1,257,846	1,256,265	P5	1,581
	0711420	1,063,652	1,063,652		0
11061	0455598	369,135	369,135		0
	2575981	777,682	777,682		0
11576	2613174	883,721	883,042	P5	679
12378	0555606	502,835	502,835		0
12408	1022997	227,436	226,992	P6	444
12440	1435167	687,721	687,468	P5	253
	0108944	1,358,746	1,359,697	P6	-951
	2475782	775,238	774,490	P6	748
	3164018	252,749	252,294	P6	455
	1051598	400,465	400,465		0
12998	0127981	1,156,164	1,156,164		0
	1424726	893,712	893,712		0
	2707250	285,734	285,734		0
	0751170	871,962	871,962		0
	1458558	406,747	406,528	P6	219
13315	1150383	631,238	630,676	P6	562
13668	1218875	776,797	776,797		0
13706	3136446	55,148	55,148		0
13781	0156272	1,024,107	1,023,718	P5	389
	0142026	702,754	702,754		0
14451	0130168	816,236	815,868	P6	368
14842	2734966	337,124	337,124		0
15385	2497891	1,164,873	1,165,434	P6	-561
	3143530	25,253	25,253		0

MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

Test Audits Completed January 1, 2004 - December 31, 2004

15555	0399566	800,427	800,004	P5	423
	0424935	1,147,186	1,147,186		0
15865	0951099	1,301,778	1,301,778		0
	1253956	456,121	456,121		0
	2780313	460,641	460,641		0
	0513245	340,539	340,803	P5	-264
	1454218	602,847	602,342	P5	505
16144	1060473	1,221,742	1,220,072	P5	1,670
	2377624	297,739	297,913	P5	-174
17256	2617510	727,788	727,565	P6	223
	2042665	684,724	684,428	P5	296
17426	1986759	668,029	668,029		0
17469	3149273	672,916	672,916		0
21466	0211168	134,582	92,086	P7	42,496
	0344770	282,235	256,164	P7	26,071
	0556645	153,084	153,084		0
	0619027	191,914	179,924	P5	11,990
	0757330	163,962	218,299	P1, P2, P7	-54,337
	0866989	237,684	235,307	P6	2,377
	0870579	106,822	75,536	P6	31,286
	1656988	96,402	96,402		0
	2160250	66,426	66,426		0
	2221870	243,995	243,995	C5	0
	2329115	144,634	144,634		0
	2414740	302,212	405,412	P6	-103,200
	2437996	1,083,657	1,042,093		41,564
	2644177	149,980	151,391	P6	-1,411
	3150004	122,367	130,964	P1	-8,597
	0007030	599,841	599,841		0
	0056014	220,353	220,353		0
	0146480	1,634,491	1,512,170	P2, P6	122,321
	0243256	1,706,693	1,707,213	P1	-520
	0324400	29,173	27,622	P6	1,551
	0517828	229,456	229,456		0
	0668354	370,723	371,250	P2	-527
	0725811	157,574	151,027	P6	6,547
	0743623	1,460,944	1,460,779	C5	165

MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

Test Audits Completed January 1, 2004 - December 31, 2004

21466	0800015	2,802,808	2,810,319	P2	-7,511
	0890030	3,655,861	3,694,011	P2	-38,150
	0955736	4,007,224	4,061,690	P5	-54,466
	1243039	1,094,473	1,094,905	P6	-432
	1322052	3,765,787	3,784,849	C5, P2, P7	-19,062
	1419390	1,877,314	1,990,883	P1, P2, P6	-113,569
	2007223	1,592,658	1,581,585	P2	11,073
	2035774	64,350	64,350		0
	2070820	312,576	312,576		0
	2227240	190,605	190,605		0
	2228246	218,380	182,136	P1	36,244
	2253127	695,591	697,461	P6	-1,870
	2313820	474,450	473,369	C5	1,081
	2330296	311,020	179,784	P5, P6	131,236
	2423430	86,939	30,853	P6	56,086
	2425378	314,737	314,737		0
	2435802	96,713	96,713		0
	2439204	93,774	93,774		0
	2667134	2,394,057	2,389,934	P2, P6	4,123
	2752581	58,210	59,495	P6	-1,285
	2789442	891,680	910,708	P6	-19,028
	2881560	1,263,358	1,181,273	P5	82,085
	2958236	106,237	106,034	P6	203
	2961903	309,805	239,085	P1	70,720
	2969050	186,726	186,726		0
	3105383	134,817	136,052	P2	-1,235
	3131187	433,131	433,131		0
	3147319	457,416	447,486	P6	9,930
	3150857	125,819	125,819		0
	3167912	685,980	687,679	P2	-1,699
22799	0013846	848,527	848,276	P5	251
	1733761	400,138	400,138		0
	2735164	1,110,624	1,110,251	P5	373
	2759934	894,552	894,552		0
	0561665	770,768	770,768		0
	0779849	821,398	821,398		0
24759	1182099	685,832	685,832		0
	2179741	592,035	592,035		0
27669	1999877	346,721	346,900	P5	-179

MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

Test Audits Completed January 1, 2004 - December 31, 2004

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29645	3062287	1,930,498	1,930,498		0
	2386704	704,662	704,662		0
29734	0545589	695,788	695,434	P5	354
	2536080	1,890,784	1,890,784		0
	0495158	76,412	76,412		0

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<b>Quarter: 3</b>	Total Test Audit Payroll :	<b>79,766,462</b>
	Total Company Audit Payroll :	<b>79,495,749</b>
	Total Payroll Difference :	<b>270,713</b>

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

**Test Audits Completed January 1, 2004 - December 31, 2004**

<u>Carrier ID</u>	<u>AFN Number</u>	<u>Test Audit Payroll</u>	<u>Company Audit Payroll</u>	<u>Reason Code(s)</u>	<u>Total Payroll Difference</u>
10456	2343495	1,052,321	1,050,496	P6	1,825
12297	0127477	558,237	557,859	P5	378
12440	0424102	828,426	827,171	P5	1,255
	0502782	4,455,352	4,455,352	C5	0
	0565270	1,526,728	1,524,786	P5	1,942
13781	0498068	7,113,482	7,112,779	P6	703
	0881813	1,142,283	1,141,652	P5	631
	2557061	975,429	975,429		0
15385	0512877	3,674,802	3,674,802		0
	0591017	3,477,495	3,477,495		0
15644	1157825	358,247	356,907	P5	1,340
15865	0697508	2,371,817	2,371,817		0
17256	3139893	1,952,717	1,952,717		0
17469	0094358	981,287	980,000	P5	1,287
	0677132	1,595,938	1,596,890	P5	-952
	1043757	757,897	757,664	P5	233
18147	1957198	1,965,067	1,965,067		0
	2656760	714,832	715,490	P5	-658
19879	0008214	552,967	552,967		0
21466	0260940	164,791	195,659	P2, P7	-30,868
	0575194	456,517	458,360	P7	-1,843
	0710083	422,212	326,048	P7	96,164
	0800341	850,317	985,978	P1	-135,661
	0826405	149,467	151,110	P2	-1,643
	1180738	32,805	32,973	P6	-168
	1230565	217,510	222,529	P5, P7	-5,019
	1429531	42,093	42,368	P7	-275
	1445324	128,328	128,530	P2	-202
	2018586	73,561	73,561		0
	2060965	812,453	814,402	P2	-1,949
	2320622	38,422	38,657	P7	-235
	2346672	53,257	53,723	P6	-466
	2438879	480,436	439,937	C5, P7	40,499

MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

Test Audits Completed January 1, 2004 - December 31, 2004

21466	2500361	72,418	72,418		0
	2758377	64,915	67,592	P7	-2,677
	2961954	92,110	90,968	P7	1,142
	2970961	133,594	134,000	P2	-406
	3132954	874,390	858,659	P6	15,731
	3138778	227,976	227,976		0
	3149217	32,479	118,029	P1, P7	-85,550
	3149797	7,030	7,030		0
	3150606	320,569	282,072	P7	38,497
	3152103	655,802	626,386	P2, P5	29,416
	3161801	1,138,006	1,138,006		0
	3163738	181,672	199,670	P6	-17,998
	3165115	25,000	24,000	C5	1,000
	3165808	274,656	348,903	P1, P7	-74,247
	3166536	490,231	458,049	P7	32,182
	0045888	360,520	449,058	P5	-88,538
	0099929	1,778,182	1,778,182		0
	0196363	412,825	405,025	P1	7,800
	0596264	721,151	699,536	P5	21,615
	0773069	42,000	42,000		0
	0776815	204,965	204,051	C5, P2	914
	0950050	741,857	731,188	P6	10,669
	0962767	84,914	84,914		0
	1121707	888,783	1,147,698	P6	-258,915
	1198351	1,082,149	1,083,966	P2	-1,817
	1293281	2,051,356	1,899,778	P2, P6	151,578
	1452410	5,211,394	5,221,699	P1	-10,305
	1697692	3,369,726	3,380,531	P6	-10,805
	1867270	1,409,122	1,412,498	P2	-3,376
	1963996	855,278	862,577	P2	-7,299
	2029103	1,202,471	1,131,089	P6	71,382
	2133920	289,070	289,070	C5	0
	2139936	272,919	281,271	P1, P6	-8,352
	2433729	314,907	312,965	P6	1,942
	2435020	1,512,671	1,512,076	C5	595
	2760932	506,220	501,054	P6	5,166
	2774313	112,745	112,745		0
	2841592	95,799	48,104	P1	47,695
	2954168	345,554	345,554		0
	3010619	234,773	227,755	P6	7,018
	3147685	167,588	155,164	P6	12,424
	3150051	2,894,637	2,820,348	C5, P1, P2	74,289
	3150493	63,600	62,400	P6	1,200



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

**Test Audits Completed January 1, 2004 - December 31, 2004**

	3165015	305,168	285,032	P6	20,136
22799	0087998	2,522,623	2,522,623	C5	0
	0127566	4,259,260	4,259,260		0
	0306428	1,784,247	1,783,131	P5	1,116
	0391999	882,721	881,111	P5	1,610
	0885134	690,546	690,546		0
	1016008	1,062,185	1,060,875	P5	1,310
	2154161	996,428	995,390	P5	1,038
	2170809	1,385,621	1,384,963	P5	658
	2406357	712,228	712,228		0
	2929902	3,486,295	3,487,745	P5	-1,450
27669	0996386	484,229	484,229		0
29645	1050818	973,794	975,000	P5	-1,206
29734	0106445	792,325	791,700	P5	625
	0141836	1,128,992	1,128,992		0
	0777196	5,040,864	5,040,864		0
	1063383	768,042	768,042		0
	2116731	388,180	388,180		0
	2126214	272,348	271,573	P5	775
	2140691	638,940	638,940		0
	2224348	7,405,178	7,404,244	P6	934

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<b>Quarter: 4</b>	Total Test Audit Payroll :	<b>107,775,731</b>
	Total Company Audit Payroll :	<b>107,821,897</b>
	Total Payroll Difference :	<b>(46,166)</b>

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

**Test Audits Completed January 1, 2004 - December 31, 2004**

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Total Test Audit Payroll : **303,892,179**  
 Total Company Audit Payroll : **303,148,492**

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Total Payroll Difference : **743,687**

**Summary of Errors :**

Error	Count of Errors	Error	Count of Errors
P1	<b>23</b>	C1	<b>2</b>
P2	<b>30</b>	C2	<b>2</b>
P3	<b>12</b>	C3	<b>0</b>
P4	<b>1</b>	C4	<b>0</b>
P5	<b>113</b>	C5	<b>23</b>
P6	<b>65</b>		
P7	<b>98</b>		

Total Audits: **480**

Total Audits w/ Differences: **326**

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Percentage of Audits showing Differences: **67.9 %**

**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