



Minnesota Workers' Compensation
Insurers Association, Inc.

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February 28, 2017

ALL ASSOCIATION MEMBERS

Circular Letter No. 17-1704

RE: 2016 Test Audit Summary Report

Attached are the summary sheets showing the results of the 2016 Test Audit Program by the Minnesota Workers' Compensation Insurers Association Inc. (MWCIA). For your convenience, the report lists all test audits completed from January 1, 2016 through December 31, 2016 and is sorted by Carrier ID in the voluntary and assigned risk markets.

If you have any questions regarding this report, please contact Jeff Kvam, Underwriting Supervisor, at 952-897-6414 or by emailing jeff.kvam@mwcia.org.

MWCIA

Test Audit Program



Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 1	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	1874713	10243	1,274,731	873,094	P3	401,637
	2807025	10243	773,722	773,722	C1	0
	3057321	10243	859,328	810,680	C1 P4 P6	48,648
	3160086	10243	684,452	684,452		0
	0058548	10243	606,792	622,880	C1 P1 P3 P4	-16,088
	2594862	10243	300,334	296,608	P3	3,726
	3207168	10243	125,041	125,041		0
	0295418	10863	2,091,272	2,091,272		0
	0142360	10960	405,869	405,869		0
	3596190	11525	365,277	454,809	P6	-89,532
	0297615	11576	172,666	168,838	C4 P7	3,828
	3530526	11576	131,617	166,750	C4 P7	-35,133
	3176829	11576	235,551	254,634	P6	-19,083
	2318270	11770	739,205	739,205		0
	2415569	11770	455,508	454,008	P4	1,500
	0996092	11770	1,548,913	1,548,913		0
	0961949	11770	767,080	768,559	P2	-1,479
	2633396	11770	467,293	467,293		0
	0205010	11770	2,173,148	2,173,148		0
	0928216	11770	2,409,462	2,348,286	P4 P5	61,176
	1558560	12122	497,884	507,151	C4 P6	-9,267
	3586068	12173	982,614	982,614		0
	2106566	12882	275,929	275,929	C4	0
	3151724	12882	172,183	180,750	P1	-8,567
	3482246	12890	790,962	790,962		0
	3186193	12890	1,936,145	2,046,147	P1 P4	-110,002
	3444247	12890	1,237,397	1,046,869	P1	190,528
	3319394	12890	1,304,668	1,325,405	P4	-20,737
	2400707	12890	1,121,535	1,121,535	C4	0
	3019470	13005	703,537	703,537		0

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Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 1	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3177489	13633	312,901	358,017	C4 P4 P6	-45,116
	3424011	13765	443,351	439,848	P6	3,503
	2830426	14451	170,644	165,654	P1 P6	4,990
	0438154	14451	159,826	159,826		0
	2299127	14451	223,717	223,717		0
	3196134	14451	203,793	193,521	P4	10,272
	3225653	14451	682,823	769,844	C4 P1	-87,021
	0846813	14451	345,659	345,659		0
	3186816	14451	317,654	317,654		0
	3205490	14451	183,374	177,292	P1	6,082
	2769522	14842	191,480	191,480		0
	3155540	15032	743,890	862,596	P1 P6	-118,706
	3268330	15032	399,116	459,116	P6	-60,000
	2321416	15032	215,982	207,043	P6	8,939
	2052970	15539	235,342	234,770	P1	572
	3127573	15571	619,410	620,254	P6	-844
	0199257	15571	1,933,807	1,933,807		0
	3258311	15660	768,057	768,057	C1 C4	0
	2768607	15660	739,105	750,761	P3	-11,656
	3358600	15865	375,305	375,305		0
	0559296	15865	1,553,341	1,553,341		0
	0926469	15865	2,850,406	2,841,204	C4 P1	9,202
	3389349	15865	2,589,928	2,589,928	C4	0
	3374513	15865	567,654	567,654		0
	2287668	15865	1,798,683	1,816,460	C4 P2	-17,777
	1093720	15865	1,597,583	1,597,583	C4	0
	0864951	15865	3,038,032	3,038,032		0
	3610523	15873	580,316	543,000	P7	37,316
	1787039	15873	721,259	721,259	C1	0
	3180179	15962	242,011	288,087	P1 P6	-46,076
	3153545	15962	341,603	113,829	P6	227,774

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January 1, 2016 - December 31, 2016

Quarter: 1	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3320349	15962	181,107	181,107	C1	0
	0234290	15962	352,294	393,269	P1	-40,975
	2037556	15962	174,440	174,440	C3	0
	0877751	15962	96,400	96,400		0
	1307053	16144	405,261	405,261		0
	0647101	16144	623,869	623,869		0
	0919926	16144	481,685	481,685		0
	2810301	16144	380,189	380,189		0
	3386137	16144	366,373	366,373		0
	3592174	16144	594,621	594,621		0
	1677748	16985	906,429	913,691	P6	-7,262
	0048828	17027	910,498	917,284	C3 C4 P2 P6	-6,786
	3169705	17124	172,687	175,106	P3	-2,419
	3595543	17124	1,074,027	1,074,027		0
	3119687	17124	164,140	164,140		0
	0393819	17124	635,438	650,422	P1 P4	-14,984
	1209930	17124	213,485	457,942	P1 P3	-244,457
	2816997	17124	758,324	758,324		0
	3208840	17124	335,106	335,106	C1	0
	1360400	17426	1,665,880	1,665,880		0
	0086517	17426	922,942	873,518	C3 P1	49,424
	3288900	17426	564,357	564,357		0
	3157680	17469	1,071,016	1,071,016	C4	0
	2355540	17469	394,582	394,582		0
	3409026	17469	1,594,544	1,594,544	C4	0
	0395773	17469	552,442	552,442		0
	3232293	17469	1,378,810	1,378,810		0
	1019228	18147	845,277	845,277		0
	0421499	18147	1,698,155	1,701,415	C4 P2 P3	-3,260
	0910503	18147	2,964,753	2,964,753		0
	3136242	18147	360,004	360,875	C4 P2	-871

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January 1, 2016 - December 31, 2016

Quarter: 1	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	1199331	18147	849,689	849,689		0
	2416816	18147	1,446,280	1,403,452	P6	42,828
	1891081	18147	725,006	725,006		0
	1143514	18147	692,662	692,662		0
	2918412	18147	1,693,609	1,727,093	C4 P1 P2 P7	-33,484
	3151637	19968	389,221	327,079	P6	62,142
	3320435	22799	2,093,703	2,095,491	C4 P4	-1,788
	3194037	22799	1,476,710	1,476,710		0
	3155097	22799	1,012,834	1,008,637	P5	4,197
	2584239	22799	931,170	931,170		0
	2148447	22799	1,348,951	1,348,951		0
	2059479	22799	493,761	512,717	C4 P3 P4	-18,956
	1093452	22799	1,909,081	1,911,638	P4 P6	-2,557
	0755850	22799	1,364,679	1,364,679		0
	0406708	22799	746,476	746,476	C4	0
	1926411	22799	1,294,377	1,295,306	P2 P4	-929
	0859605	22799	2,097,381	2,097,381		0
	0394718	22799	946,508	898,318	C4 P6	48,190
	3193680	24562	703,360	703,360	C2 C4	0
	2912309	24562	850,968	850,968	C5	0
	0783170	24562	163,572	198,108	P1	-34,536
	0719072	24562	683,037	855,434	C4 P1 P2	-172,397
	0716715	24562	1,315,707	1,334,607	C1 P6	-18,900
	0772410	27669	1,222,317	1,222,317		0
	3007936	29475	1,423,817	1,423,817		0
	0131709	29475	964,751	964,751		0
	3558219	31283	103,693	139,071	C4 P1	-35,378
	0067180	31283	1,462,915	1,462,915		0
	3214990	31283	351,796	296,807	P1 P6	54,989
	3222714	31283	224,069	328,569	P1	-104,500
	3150588	31283	231,339	151,000	P3 P6	80,339

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Quarter: 1	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3218690	31283	66,725	100,654	C5 P1	-33,929
	3148925	31283	407,215	367,587	C4 P1 P4 P6	39,628
	0145963	31283	86,372	107,850	P6	-21,478
	1339800	35866	1,127,084	1,127,084		0
	0753076	35866	1,882,301	1,892,331	P2	-10,030
	3431326	39071	159,551	162,642	C2 P2 P3	-3,091
	3201729	40533	467,819	467,819		0

Quarterly Total Test Audit Payroll: **109,005,808**

Quarterly Total Company Audit Payroll: **109,114,429**

Quarterly Total Payroll Difference: **(108,621)**

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Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 2	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3162690	10170	278,875	271,933	P6	6,942
	1969382	10448	820,880	873,588	P1 P6	-52,708
	3183961	10448	109,555	108,141	C4 P6	1,414
	1838431	10456	626,003	338,218	P7	287,785
	3196344	10456	572,942	570,323	C1 P6	2,619
	1844563	10456	95,813	162,277	P1	-66,464
	2371529	10456	189,807	189,807	C4	0
	0068977	11061	661,173	661,173	C4	0
	3155258	11061	1,253,932	1,253,932		0
	0293474	11061	620,331	620,331	C4	0
	0356620	11169	757,888	757,888		0
	3203735	11169	236,818	295,509	C2 C4 P1	-58,691
	1214306	11169	1,003,692	1,048,615	P1 P3	-44,923
	3150962	11169	133,545	133,545		0
	2196964	11169	722,161	722,161		0
	2759373	11169	325,428	414,336	P1 P6	-88,908
	2810085	11169	905,033	905,033	C4	0
	1920898	11223	325,155	412,155	P1 P6	-87,000
	3314812	11223	243,300	284,277	P1	-40,977
	3571684	11347	935,073	522,816	C4 P6	412,257
	0023604	11347	166,904	166,904		0
	0417858	11347	1,047,889	851,328	P3	196,561
	2197588	11347	788,983	804,908	C4 P4	-15,925
	3156861	11347	322,092	321,487	P6	605
	3411089	11347	165,179	165,179	C4	0
	1873091	11347	857,085	851,104	C1 P6	5,981
	3257806	12432	634,996	429,929	C4 P1 P4	205,067
	0405256	12432	705,956	705,956		0
	0327271	12440	519,163	485,296	C4 P1	33,867
	1023578	12440	1,340,984	1,351,183	P2 P4	-10,199
	2109573	12440	917,754	920,770	P6	-3,016

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Quarter: 2	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	2338165	12440	1,698,061	1,618,066	P1	79,995
	0498696	12882	204,336	204,336		0
	2390914	12890	1,848,429	1,851,429	P5	-3,000
	3547554	12890	543,385	744,120	P6	-200,735
	3569759	13161	31,723	62,064	C4 P1 P3	-30,341
	3480140	13161	254,020	249,010	P3	5,010
	3210197	13161	127,729	266,813	C4 P6	-139,084
	3270679	13269	450,516	440,249	P6	10,267
	3156629	13269	690,246	427,464	P1 P6	262,782
	3135835	13269	222,103	283,047	C4 P1 P6	-60,944
	3226610	13269	270,391	283,922	C1 P6	-13,531
	3491007	14788	276,794	276,794		0
	3596945	14788	288,505	210,508	P6	77,997
	3445687	14788	342,047	342,047		0
	3288872	14788	429,534	429,534		0
	3288848	14788	347,046	217,676	P7	129,370
	2762960	15660	1,079,731	1,079,731	C4	0
	3155605	15865	1,630,150	1,870,211	P6	-240,061
	3469969	15962	59,660	68,802	P4 P6	-9,142
	3142775	15962	316,106	316,106		0
	0222445	16446	160,648	160,648		0
	1089846	16446	939,528	957,119	P4	-17,591
	0185060	16446	218,415	218,415		0
	1347969	16446	863,977	862,035	P3	1,942
	3270762	16446	146,200	146,200	C4	0
	0588253	16446	165,276	165,276		0
	0390232	16446	321,231	350,186	C4 P1	-28,955
	0999261	16446	950,055	950,055		0
	0954764	16586	883,139	884,500	P4	-1,361
	1837427	16586	755,003	755,003		0
	0589233	16713	408,523	408,523		0

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Quarter: 2	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	0599964	16853	532,560	532,560	C4	0
	0808261	16853	754,815	750,947	C4 P6	3,868
	2016117	16853	272,036	236,624	P4	35,412
	2944715	16853	40,280	241,294	C4 P6	-201,014
	1193201	16853	213,813	203,417	P4	10,396
	0499153	16985	406,799	425,722	P6	-18,923
	3167349	16985	549,457	548,188	P6	1,269
	2580292	16985	521,268	377,338	P6	143,930
	0185230	16985	578,850	565,274	C4 P1 P5	13,576
	3257790	16985	383,482	356,757	P6	26,725
	3465666	16985	420,649	420,649		0
	0494496	17124	134,472	134,472	C3 C4	0
	1612352	17299	306,720	309,533	C4 P4	-2,813
	0646148	17299	136,203	129,288	P6	6,915
	0949930	17299	293,133	242,833	P6	50,300
	1296345	17299	252,698	252,698		0
	1717154	17299	210,502	243,809	P6	-33,307
	0357073	17299	140,386	140,386		0
	2410265	17299	351,412	420,698	C3 P6	-69,286
	3177806	17426	513,344	468,210	P1 P4	45,134
	3167823	17426	949,622	933,304	P6	16,318
	3370736	17426	1,947,155	1,452,773	C4 P6	494,382
	3524622	17426	392,631	456,174	P1	-63,543
	3198452	17426	634,352	457,144	C4 P6	177,208
	1731580	17426	1,520,095	1,512,024	P6	8,071
	0217018	17426	504,115	381,250	P6	122,865
	0085421	17426	1,305,295	1,238,404	P4	66,891
	2474492	17469	1,867,634	1,868,637	P4	-1,003
	2781352	17469	692,105	692,105	C4	0
	3128674	17469	389,128	401,864	P4	-12,736
	1866230	17469	2,099,255	2,099,255		0

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Quarter: 2	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3180467	17469	969,969	969,969		0
	0584584	17469	351,218	351,218		0
	0126918	17469	848,094	848,094		0
	0087661	17469	620,936	620,936		0
	3416289	17469	1,100,876	1,100,876		0
	0623490	17469	1,457,731	1,431,326	P2 P4 P6	26,405
	0317780	19968	709,030	733,380	P2 P6	-24,350
	3131968	21814	21,018	76,895	P7	-55,877
	3601583	21814	2,800	97,981	P7	-95,181
	2949245	22241	120,545	127,486	C4 P4 P6	-6,941
	1556401	22241	394,687	341,800	P7	52,887
	0871494	22241	591,276	591,276	C3 C4	0
	0555975	22241	587,737	587,737		0
	3389966	22241	251,728	246,300	C4 P7	5,428
	1133675	22241	319,892	319,892	C4	0
	0385360	22241	488,905	488,905		0
	0655384	22241	175,374	175,374		0
	1751077	22799	699,748	699,748		0
	0656828	24562	316,842	316,842		0
	0721760	24759	1,384,895	1,337,123	P6	47,772
	0950840	24759	1,532,385	1,532,385	C4	0
	2311518	24759	301,186	301,186		0
	2092786	24759	636,848	636,848		0
	3247684	24759	1,250,806	1,229,907	C4 P1 P2 P4	20,899
	3250928	24759	623,232	542,480	P1 P6	80,752
	1158872	26135	654,506	654,506		0
	2357488	26135	1,186,461	1,203,836	P4	-17,375
	3629880	29734	798,759	793,885	C5 P2	4,874
	3596060	29734	884,284	878,029	C4 P2	6,255
	3596061	29734	898,556	892,209	C4 P2	6,347
	3596059	29734	1,121,036	1,112,618	C1 P2	8,418

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Quarter: 2	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3609035	29734	921,559	925,914	C1 C4 P4	-4,355
	3190982	31283	670,907	652,992	C4 P1 P3	17,915
	3439427	33928	698,279	698,279		0
	3455936	33928	685,172	685,172		0
	3575760	33928	711,566	739,606	P1	-28,040
	3411928	33928	1,737,709	1,696,024	P2 P4 P6	41,685
	2283018	33928	570,973	502,765	C4 P1 P2 P5	68,208
	2114402	33928	584,373	636,553	P1 P4	-52,180
	2049643	33928	1,524,744	1,524,744		0
	2757826	35866	732,387	716,724	C4 P4	15,663
	0291595	35866	2,002,198	2,002,198	C4	0
	2992590	35866	1,361,900	1,361,900		0
	1087444	35866	559,442	545,000	C4 P4	14,442
	0810193	35866	1,239,775	1,239,775		0
	0746290	35866	458,966	458,966		0
	3599373	37079	117,502	117,502		0
	3615849	37079	159,738	225,000	P7	-65,262
	3187244	37079	274,878	319,866	P6	-44,988
	1396811	37079	304,762	346,503	P1	-41,741
	0196932	38660	873,675	875,662	C4 P2 P4	-1,987
	3164686	38660	1,280,395	1,321,369	C4 P1	-40,974
	3197479	38660	366,061	380,438	C4 P2 P3 P5	-14,377
	2433567	39071	1,163,443	1,189,034	C4 P5	-25,591
	2547139	39071	1,704,839	1,682,036	C4 P6	22,803
	2734745	39071	605,505	605,505	C4	0
	1223291	39071	799,525	794,574	P1	4,951
	0555983	40533	1,328,488	1,328,488	C4	0
	0454176	69103	549,385	544,409	P1	4,976
	3376886	69103	797,323	797,323		0
	3203552	69103	1,700,229	1,388,689	P6	311,540
	0283614	69103	1,321,470	1,321,470		0

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Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 2	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	2165600	69103	658,246	655,343	P3	2,903

Quarterly Total Test Audit Payroll:	104,287,936
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Quarterly Total Company Audit Payroll:	102,714,492
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Quarterly Total Payroll Difference:	1,573,444
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Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 3	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	1902610	10006	1,744,592	1,705,755	P2 P4	38,837
	0798762	10006	1,245,025	1,246,826	P2	-1,801
	3614385	10006	363,958	363,958		0
	3354569	10006	369,155	369,155		0
	1704290	10006	1,319,040	1,319,040		0
	1550764	11002	698,889	949,622	P4 P6	-250,733
	0406643	11053	196,965	196,965		0
	0852759	11061	284,906	442,906	P1	-158,000
	3426973	11746	123,632	123,632		0
	3493528	11746	121,423	123,745	P6	-2,322
	3252003	12122	608,113	608,113		0
	3187408	12122	482,979	482,979		0
	0191159	12122	369,987	366,189	P6	3,798
	3200070	12122	506,913	480,976	P7	25,937
	3088030	12122	784,260	784,260		0
	3171113	12122	206,920	397,728	P1	-190,808
	0757284	12122	629,845	651,818	P4 P6	-21,973
	0216569	12236	1,106,262	1,106,262		0
	0673455	12440	1,663,592	1,681,928	P1 P2 P4	-18,336
	1670794	12440	836,095	836,095		0
	2361876	12440	369,112	369,112		0
	3620246	12610	239,800	180,001	P6	59,799
	3212633	12610	189,680	191,280	C1 P1	-1,600
	3244078	12610	196,560	627,960	P1 P6	-431,400
	3289519	12637	175,502	175,502		0
	0577251	12882	1,624,215	1,624,215	C4	0
	0598488	12882	337,920	362,074	C4 P2	-24,154
	3566963	12882	1,167,488	1,167,488	C4	0
	3583839	13269	318,390	255,322	P6	63,068
	2232782	13439	627,485	627,485	C1	0
	3563354	13633	2,060,970	2,060,970	C4	0

Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 3	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	1890530	13633	421,293	421,293		0
	0079375	13897	339,267	339,267		0
	0254800	14028	1,844,786	1,847,164	P4	-2,378
	1019600	14311	313,069	313,069	C4	0
	2797747	14842	952,441	973,484	C4 P6	-21,043
	2989352	14842	388,526	386,743	P5	1,783
	3174530	14842	551,108	551,108		0
	1992660	14842	1,213,857	1,208,189	P1 P2	5,668
	1536621	14842	463,022	463,022		0
	1340263	14842	377,653	379,850	P2	-2,197
	3211605	14842	419,121	426,906	P1	-7,785
	0882658	15385	494,726	494,726		0
	0148113	15385	409,884	152,000	P7	257,884
	3212325	15539	576,086	625,939	C4 P4	-49,853
	0862169	15539	559,915	569,203	P4 P6	-9,288
	0296872	15539	1,962,552	1,962,552		0
	3240084	15555	157,495	168,651	C1 P1 P6	-11,156
	3333128	15628	365,661	365,133	C4 P2	528
	3388365	15873	185,896	184,741	P6	1,155
	2119412	15873	494,420	494,420		0
	1249088	15873	140,654	140,654		0
	1185080	15873	116,295	111,735	P4	4,560
	3142596	15962	132,697	132,697		0
	0772917	15962	113,025	97,281	P6	15,744
	2439441	15962	233,166	241,022	C2 P2	-7,856
	0505471	16365	573,101	596,381	C4 P6	-23,280
	0396613	16365	1,379,903	1,428,967	C4 P4	-49,064
	2797550	16365	772,897	772,897		0
	1449362	16446	155,375	157,699	P3	-2,324
	3410743	16446	222,778	229,555	P2 P6	-6,777
	1819216	16713	528,135	528,135		0

Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 3	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	0411779	16713	1,143,261	1,143,261		0
	3301588	16713	1,023,590	1,023,590		0
	3156488	16713	1,609,537	1,625,049	C4 P2 P4	-15,512
	0996700	17035	198,426	186,253	P1 P2 P4	12,173
	3189378	17035	247,988	340,344	C4 P1 P6	-92,356
	3227590	17035	123,220	123,220	C4	0
	3241331	17124	501,728	498,728	P4	3,000
	3367850	17124	381,125	388,609	P6	-7,484
	1275186	17124	496,896	496,896	C1	0
	2515504	17124	132,437	132,437	C1 C4	0
	3524123	17124	117,149	121,250	P6	-4,101
	1208764	17256	63,442	63,442	C4	0
	3204846	17256	160,387	153,400	C3 P5	6,987
	0271179	17256	160,318	160,318	C4	0
	3592407	17426	303,301	577,125	P6	-273,824
	3175776	18244	518,200	516,175	P4 P6	2,025
	3616750	18244	173,342	315,000	P7	-141,658
	3619307	18244	209,135	215,444	P1 P4	-6,309
	0582379	18244	223,307	212,680	P1 P6	10,627
	0461717	18805	499,757	499,757		0
	0801062	18805	837,351	837,351	C4	0
	1732757	18805	578,538	578,538		0
	0939102	19968	1,237,577	1,237,577	C4	0
	2323109	19968	1,707,834	1,541,747	P1	166,087
	3138067	19968	486,740	501,789	C4 P1 P4	-15,049
	2853647	19968	1,370,846	1,370,846		0
	0370509	19968	1,589,021	1,634,828	P4 P6	-45,807
	0351652	22241	207,461	207,461	C4	0
	3184941	22241	113,434	130,577	C4 P1	-17,143
	3302626	22241	307,592	307,592		0
	3126793	22241	335,022	300,000	C1 P7	35,022

Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 3	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	0935204	24562	105,194	105,194		0
	2038382	24562	690,830	690,830	C4	0
	2171112	24562	68,510	68,510	C4	0
	0440213	24562	73,443	73,443		0
	1164708	24759	567,992	567,992		0
	2578255	24759	745,982	742,482	P5	3,500
	3239043	26135	499,486	499,486		0
	3160518	27723	414,028	324,469	C4 P1	89,559
	0708399	29661	1,725,215	1,592,872	P2 P6	132,343
	3589391	31283	443,939	443,939	C4	0
	3620542	31283	196,039	153,541	P6	42,498
	3620739	31283	180,000	160,000	P6	20,000
	3169338	31283	242,310	312,310	P1	-70,000
	2107520	31283	490,285	490,285	C4	0
	2056119	31283	197,856	190,758	C4 P6	7,098
	1396145	31283	845,393	823,634	C1 C4 P6	21,759
	3225141	33928	419,676	421,170	P2	-1,494
	3238173	33928	790,484	771,247	P6	19,237
	3474804	33928	1,216,894	1,231,113	P2 P6	-14,219
	1159437	33928	1,021,214	1,027,221	C4 P4	-6,007
	0069418	37079	435,601	300,000	C1 P6	135,601
	3401406	37079	181,256	180,204	P6	1,052
	3165549	38660	1,185,131	1,185,131	C2	0
	1041908	38822	788,978	795,824	P2 P6	-6,846
	1065475	39071	724,316	721,160	P6	3,156
	3606269	61417	2,076,913	1,560,000	P6	516,913
	3588403	61417	2,594,561	2,228,970	C4 P1 P2 P6	365,591
	0671029	61417	3,329,611	3,290,788	C4 P2	38,823
	0235881	61417	1,445,087	1,441,699	C4 P1 P2 P5	3,388
	0920797	61417	4,300,118	4,313,238	P4 P5	-13,120
	2304120	61417	3,164,207	3,285,899	C4 P1 P4 P5	-121,692

Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

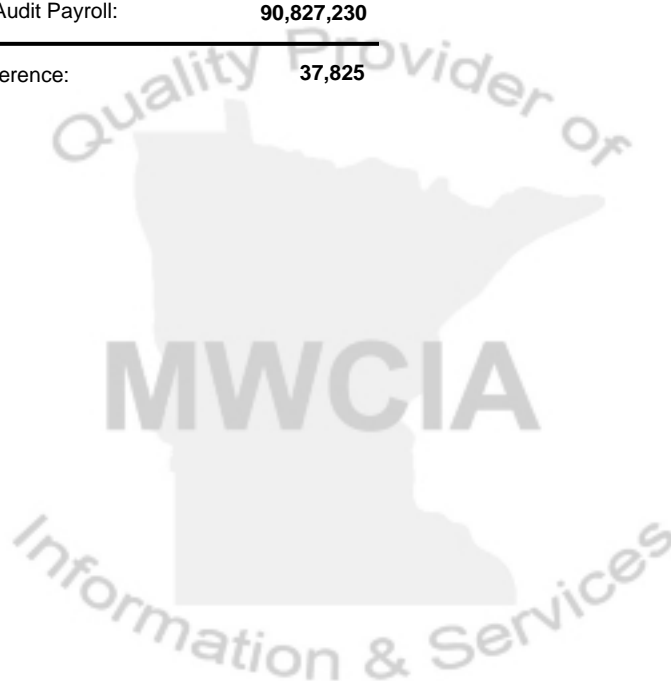
January 1, 2016 - December 31, 2016

Quarter: 3	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3541030	69103	1,357,700	1,356,013	C4 P2	1,687
	1989227	90468	1,055,951	1,040,979	P6	14,972
	3234340	90468	830,026	856,072	C4 P6	-26,046
	0235857	90468	1,574,390	1,495,629	P6	78,761

Quarterly Total Test Audit Payroll: **90,865,055**

Quarterly Total Company Audit Payroll: **90,827,230**

Quarterly Total Payroll Difference: **37,825**



Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 4	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3267516	10170	161,213	124,098	P6	37,115
	3168446	10448	944,821	944,821		0
	3590919	10448	186,621	156,250	P7	30,371
	3496903	10448	614,095	631,194	C4 P1	-17,099
	2189399	10448	823,470	823,470		0
	3243328	10448	417,400	417,400		0
	0000396	10448	883,828	853,657	P6	30,171
	3206338	10448	802,750	929,530	P7	-126,780
	1809741	10561	266,619	308,933	P6	-42,314
	1934830	10561	1,513,255	1,500,175	P6	13,080
	3107509	10782	1,333,281	917,000	C4 P6	416,281
	0161381	10960	161,772	161,772		0
	2532158	10960	634,398	629,306	P2 P3	5,092
	0529974	11037	356,619	339,296	P2	17,323
	0547646	11223	618,641	614,571	C4 P6	4,070
	3184945	11266	287,540	509,875	P1 P6	-222,335
	1273760	11266	430,165	430,165		0
	2836432	11347	1,618,762	1,619,940	C4 P1	-1,178
	0942367	11347	1,048,621	1,048,621		0
	3468206	11347	828,285	631,725	P1	196,560
	3146323	11347	1,126,850	991,607	P1	135,243
	3596909	11495	542,540	494,293	P6	48,247
	2909375	11525	3,211,085	2,853,551	C4 P1 P4	357,534
	0385760	11525	3,257,706	3,257,706		0
	0060399	11525	3,156,885	3,151,851	C4 P6	5,034
	3150828	11525	1,637,767	1,647,689	C4 P2 P4	-9,922
	2590565	11746	797,376	797,376		0
	2674203	11770	127,357	131,302	P6	-3,945
	1549944	12432	1,298,114	1,278,175	P4	19,939
	3197395	12432	1,587,383	1,587,383		0
	3192325	12432	741,712	741,712		0

Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 4	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	0052396	12432	586,556	498,423	C4 P1	88,133
	1761277	12432	1,379,649	1,364,962	P6	14,687
	3581286	12890	324,800	327,066	P4	-2,266
	0095451	13080	7,373,857	7,373,857		0
	0074268	13080	10,393,191	10,288,020	P1	105,171
	3252168	13102	10,403,625	10,419,434	P1	-15,809
	3169010	13161	1,322,563	1,266,758	C4 P6	55,805
	2154340	13269	212,109	212,109		0
	2331098	13269	372,916	372,916		0
	2670810	13668	155,099	88,564	C4 P1	66,535
	3385010	13889	3,025,245	3,025,245		0
	0440639	13978	6,803,108	6,803,108		0
	2039400	14176	156,400	178,802	P1	-22,402
	1937316	14184	690,412	705,522	C4 P4	-15,110
	3127920	14184	145,729	145,729	C4	0
	3137414	14184	1,982,001	1,999,760	P2 P3 P6	-17,759
	3288894	14788	569,001	569,001		0
	3310447	14788	54,796	54,796		0
	3191873	14842	425,225	411,489	P1	13,736
	3128317	14842	1,192,652	1,192,652	C4	0
	3133467	14842	680,622	680,622		0
	1950762	14974	722,280	573,428	P1	148,852
	0035343	14974	712,700	730,161	P4	-17,461
	0031321	15172	6,848,411	6,848,411		0
	2916746	15245	602,171	602,171		0
	0707171	15245	2,021,145	1,909,575	P3	111,570
	2475723	15245	1,744,551	1,744,551	C4	0
	3196820	15385	282,886	282,886	C4	0
	2701626	15539	737,655	737,655		0
	0647390	15539	1,197,630	1,219,605	P6	-21,975
	2617510	15539	729,763	729,763	C4	0

Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 4	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	2931869	15571	54,111	55,252	P2 P3	-1,141
	0224065	15660	3,352,465	3,345,263	C2 C4 P4	7,202
	0238490	15660	1,643,023	1,622,749	P2 P4	20,274
	2963434	15660	1,801,493	1,784,013	P2	17,480
	3603755	15660	1,603,320	1,603,320	C4	0
	3626859	15865	59,042	59,042		0
	3593354	15865	424,571	470,230	C4 P1	-45,659
	3513566	15865	713,561	677,433	P1 P6	36,128
	3129141	15865	100,020	95,510	P4	4,510
	2231751	15873	875,573	870,703	P2 P4 P6	4,870
	3119678	16586	691,348	665,730	C4 P6	25,618
	0471208	16713	643,484	596,168	P4	47,316
	2739321	16713	411,991	411,991		0
	3199409	16985	156,278	154,607	P3 P4	1,671
	0494780	16985	219,788	228,880	P6	-9,092
	2372258	16985	394,280	405,719	P6	-11,439
	3215280	16985	56,098	56,598	P2	-500
	3256880	16985	91,681	91,681		0
	2287161	16985	139,979	144,649	P1	-4,670
	3074439	17035	152,424	82,431	P3 P6	69,993
	3178213	17035	55,825	55,825		0
	3157966	17124	102,447	102,447		0
	3147132	17256	140,989	140,989	C4	0
	0206415	17256	61,800	58,650	P3 P4	3,150
	3144876	17256	1,042,927	1,042,927	C3 C4	0
	1714058	17299	301,257	252,101	P4 P6	49,156
	0042927	17299	37,585	93,405	C4 P4 P6	-55,820
	0878650	17299	261,047	262,119	P6	-1,072
	1719998	17299	175,900	150,202	P6	25,698
	1323059	17299	367,414	384,109	P4	-16,695
	3126055	17426	180,362	174,698	C4 P4	5,664

Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 4	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	0054704	17426	158,212	225,000	P7	-66,788
	1761854	17612	1,952,989	1,985,044	P1 P6	-32,055
	3180191	18244	50,978	50,978		0
	0000299	18244	57,750	55,650	P6	2,100
	3130894	18244	158,848	177,985	P6	-19,137
	0988812	18805	507,453	506,916	P6	537
	3202190	19291	582,867	454,406	P1	128,461
	0247618	19968	1,536,924	1,528,675	P6	8,249
	3180544	20605	1,382,896	1,382,896		0
	2550490	22241	389,607	379,577	C4 P4	10,030
	1807161	22241	616,405	617,356	C4 P2	-951
	3218875	22241	281,280	281,280		0
	1605755	22241	374,908	375,743	P3	-835
	1830490	22640	1,692,243	1,692,243	C4	0
	3204802	27197	705,188	699,788	P4	5,400
	1587200	27197	537,072	276,000	P7	261,072
	3191687	27197	724,918	255,880	P7	469,038
	2919940	31283	1,123,136	1,092,895	C4 P3	30,241
	2427435	32044	365,945	282,000	C4 P7	83,945
	2187280	32044	235,613	170,694	C2 P6	64,919
	1830716	37079	197,187	196,175	P4 P5	1,012
	3569494	37079	155,935	155,935		0
	3571860	37079	747,377	800,000	P7	-52,623
	3286721	38822	2,774,488	2,774,488	C4	0
	3192293	59003	248,577	294,353	P7	-45,776
	0189901	61417	2,321,904	2,315,872	P1	6,032
	1076655	61417	3,079,575	3,085,607	P1	-6,032

Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 4	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3239713	90468	786,850	773,181	C4 P6	13,669

Quarterly Total Test Audit Payroll:	135,324,887
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Quarterly Total Company Audit Payroll:	132,907,543
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Quarterly Total Payroll Difference:	2,417,344
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Minnesota Workers Compensation Insurers Association

Voluntary Market

Test Audits Completed

January 1, 2016 - December 31, 2016

YTD Total Test Audit Payroll:	439,483,686
YTD Total Company Audit Payroll:	435,563,694

YTD Total Payroll Difference:	3,919,992
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Summary of Errors:

Total Audits: 535

Error	Count of Errors	Error	Count of Errors
P1	90	C1	21
P2	51	C2	7
P3	28	C3	8
P4	76	C4	139
P5	14	C5	3
P6	135		
P7	23		

Total Audits w/ Differences: 377

Percentage of Audits showing Differences: 70.5 %

Difference Reasons

Payroll Differences:

- P1: Officer, partner, individual and family members payroll inclusion, exclusion or limitation
- P2: Overtime Credit
- P3: Reported payroll not within policy period dates
- P4: Rule 2 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: Classification variance
- C5: All Other

MWCIA

Test Audit Program



Assigned Risk - Physical Audits

Test Audits Completed January 1, 2016 - December 31, 2016

Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Physical Audits

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 1	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3164208	12368	154,910	146,972	P1 P3	7,938
	1903110	12368	797,408	797,408		0
	2203502	12368	1,048,225	1,048,225	C4	0
	2720116	12368	1,512,678	1,514,049	P6	-1,371
	3611676	12368	192,641	217,661	C3 P1	-25,020
	0524808	12368	1,288,497	1,288,497	C4	0
	1685430	12368	528,655	520,618	C4 P6	8,037
	3612363	12368	0	143,450	P1	-143,450
	1406868	12368	1,325,048	1,325,048		0
	3172329	12368	206,924	204,597	C4 P4	2,327
	3606489	21466	90,777	90,777	C4	0
	2110300	21466	757,552	757,552		0
	3323253	21466	278,108	275,568	C4 P6	2,540
	2965798	21466	269,955	264,889	P6	5,066
	3309448	21466	230,818	230,818		0
	2134934	39579	1,367,331	1,367,331		0
	1339621	39579	231,787	225,216	P4	6,571
	3605678	39579	1,593,789	1,593,789	C4	0
Quarterly Total Test Audit Payroll:			11,875,103			
Quarterly Total Company Audit Payroll:			12,012,465			
Quarterly Total Payroll Difference:						(137,362)

The selection criteria for this report is based on a flag which indicates whether it is a "Physical or a "Mail" audit. The audits shown in this "Assigned Risk Market - Physical Audits" report are those audits that were completed within the time frame indicated in the report header, which passed the data validation and have been flagged as "Physical". This will include audits in the > \$3,000 premium range and are experience rated.

Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Physical Audits

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 2	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3299368	12368	1,427,634	1,427,634		0
	3225992	12368	396,822	396,822	C1	0
	3312402	12368	337,801	339,945	P6	-2,144
	0834947	21466	56,275	56,275		0
	1787772	21466	435,412	435,412		0
	3308588	21466	297,393	133,072	P6	164,321
	3159899	21466	109,129	113,109	C4 P6	-3,980
	3425627	21466	139,616	126,332	C4 P1 P3	13,284
	3596308	21466	337,723	380,726	P1	-43,003
	1344757	39579	113,985	113,985	C4	0
	3503451	39579	695,963	720,417	P1 P6	-24,454

Quarterly Total Test Audit Payroll: **4,347,753**

Quarterly Total Company Audit Payroll: **4,243,729**

Quarterly Total Payroll Difference: **104,024**

The selection criteria for this report is based on a flag which indicates whether it is a "Physical or a "Mail" audit. The audits shown in this "Assigned Risk Market - Physical Audits" report are those audits that were completed within the time frame indicated in the report header, which passed the data validation and have been flagged as "Physical". This will include audits in the > \$3,000 premium range and are experience rated.

Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Physical Audits

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 3	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3135667	12368	1,021,553	1,021,553	C4	0
	2978954	12368	1,260,407	1,260,407		0
	2961083	12368	412,532	412,532		0
	3525086	21466	113,236	113,236	C4	0
	3613033	39579	248,646	252,205	P2	-3,559
	3227954	39579	298,631	299,685	P1	-1,054

Quarterly Total Test Audit Payroll: **3,355,005**

Quarterly Total Company Audit Payroll: **3,359,618**

Quarterly Total Payroll Difference: **(4,613)**

The selection criteria for this report is based on a flag which indicates whether it is a "Physical or a "Mail" audit. The audits shown in this "Assigned Risk Market - Physical Audits" report are those audits that were completed within the time frame indicated in the report header, which passed the data validation and have been flagged as "Physical". This will include audits in the > \$3,000 premium range and are experience rated.

Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Physical Audits

Test Audits Completed

January 1, 2016 - December 31, 2016

Quarter: 4	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3168547	12368	425,520	431,280	C1 C4 P2	-5,760
	2849100	12368	360,304	360,304		0
	3308228	12368	261,182	261,182		0
	3605676	12368	644,750	682,587	C4 P4 P6	-37,837
	3207210	12368	119,523	230,018	P1 P4	-110,495
	3604442	21466	962,038	1,037,912	C1 C4 P1 P2 P6	-75,874
	2996383	21466	331,826	326,411	C4 P4	5,415
	1910000	21466	362,844	367,858	P6	-5,014
	3623683	21466	734,223	657,008	C4 P1 P2	77,215
	3040984	21466	507,623	507,623		0
	1918842	39579	106,760	109,371	C1 P6	-2,611
	3471146	39579	157,269	157,269	C4	0

Quarterly Total Test Audit Payroll: **4,973,862**

Quarterly Total Company Audit Payroll: **5,128,823**

Quarterly Total Payroll Difference: **(154,961)**

The selection criteria for this report is based on a flag which indicates whether it is a "Physical or a "Mail" audit. The audits shown in this "Assigned Risk Market - Physical Audits" report are those audits that were completed within the time frame indicated in the report header, which passed the data validation and have been flagged as "Physical". This will include audits in the > \$3,000 premium range and are experience rated.

Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Physical Audits

Test Audits Completed

January 1, 2016 - December 31, 2016

YTD Total Test Audit Payroll:	24,551,723
YTD Total Company Audit Payroll:	24,744,635

YTD Total Payroll Difference:	(192,912)
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Summary of Errors:

Error	Count of Errors	Error	Count of Errors
P1	10	C1	4
P2	4	C2	0
P3	2	C3	1
P4	5	C4	18
P5	0	C5	0
P6	12		
P7	0		

Total Audits: 47

Total Audits w/ Differences: 34

Percentage of Audits showing Differences: 72.3 %

Difference Reasons

Payroll Differences:

- P1: Officer, partner, individual and family members payroll inclusion, exclusion or limitation
- P2: Overtime Credit
- P3: Reported payroll not within policy period dates
- P4: Rule 2 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: Classification variance
- C5: All Other

MWCIA

Test Audit Program



Assigned Risk - Mail Audits

Test Audits Completed January 1, 2016 - December 31, 2016

Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Mail Audits

Test Audits Completed January 1, 2016 - December 31, 2016

Quarter: 1	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	3608486	21466	76,650	66,150	P3	10,500
	3157614	21466	54,353	60,522	C4 P6	-6,169
	3609723	21466	30,052	59,840	P1 P3	-29,788
	3220413	39579	57,736	57,736		0

Quarterly Total Test Audit Payroll: **218,791**

Quarterly Total Company Audit Payroll: **244,248**

Quarterly Total Payroll Difference: **(25,457)**

The selection criteria for this report is based on a flag which indicates whether it is a "Physical or a "Mail" audit. The audits shown in this "Assigned Risk Market - Mail Audits" report are those audits that were completed within the time frame indicated in the report header, which passed the data validation and have been flagged as "Mail". This will include audits between the \$3,000 - \$10,000 range that are experience rated (only those flagged as "Mail" audits). This will not include audits with a premium greater than \$10,000.

MWCIA
Information & Services

Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Mail Audits

Test Audits Completed January 1, 2016 - December 31, 2016

Quarter: 2	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	0263036	12368	72,748	72,748		0
	3561177	12368	180,021	185,642	P3	-5,621

Quarterly Total Test Audit Payroll:	252,769
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Quarterly Total Company Audit Payroll:	258,390
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Quarterly Total Payroll Difference:	(5,621)
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The selection criteria for this report is based on a flag which indicates whether it is a "Physical or a "Mail" audit. The audits shown in this "Assigned Risk Market - Mail Audits" report are those audits that were completed within the time frame indicated in the report header, which passed the data validation and have been flagged as "Mail". This will include audits between the \$3,000 - \$10,000 range that are experience rated (only those flagged as "Mail" audits). This will not include audits with a premium greater than \$10,000.



Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Mail Audits

Test Audits Completed January 1, 2016 - December 31, 2016

Quarter: 3	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	1391097	39579	173,176	173,176		0
	3427131	39579	82,276	81,178	P6	1,098

Quarterly Total Test Audit Payroll:	255,452
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Quarterly Total Company Audit Payroll:	254,354
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Quarterly Total Payroll Difference:	1,098
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The selection criteria for this report is based on a flag which indicates whether it is a "Physical or a "Mail" audit. The audits shown in this "Assigned Risk Market - Mail Audits" report are those audits that were completed within the time frame indicated in the report header, which passed the data validation and have been flagged as "Mail". This will include audits between the \$3,000 - \$10,000 range that are experience rated (only those flagged as "Mail" audits). This will not include audits with a premium greater than \$10,000.



Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Mail Audits

Test Audits Completed January 1, 2016 - December 31, 2016

Quarter: 4	AFN Number	Carrier ID	Test Audit Payroll	Company Audit Payroll	Reason Code(s)	Total Payroll Difference
	1867679	12368	166,823	190,747	C4 P6	-23,924
	3213407	21466	135,271	135,271		0
	3146823	21466	185,218	185,218	C4	0
	3219912	39579	286,438	286,438		0
	2172747	39579	113,440	110,629	C4 P6	2,811

Quarterly Total Test Audit Payroll: **887,190**

Quarterly Total Company Audit Payroll: **908,303**

Quarterly Total Payroll Difference: **(21,113)**

The selection criteria for this report is based on a flag which indicates whether it is a "Physical or a "Mail" audit. The audits shown in this "Assigned Risk Market - Mail Audits" report are those audits that were completed within the time frame indicated in the report header, which passed the data validation and have been flagged as "Mail". This will include audits between the \$3,000 - \$10,000 range that are experience rated (only those flagged as "Mail" audits). This will not include audits with a premium greater than \$10,000.

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Minnesota Workers Compensation Insurers Association

Assigned Risk Market - Mail Audits

Test Audits Completed

January 1, 2016 - December 31, 2016

YTD Total Test Audit Payroll:	1,614,202
YTD Total Company Audit Payroll:	1,665,295

YTD Total Payroll Difference:	(51,093)
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Summary of Errors:

Total Audits: 13

Error	Count of Errors	Error	Count of Errors
P1	1	C1	0
P2	0	C2	0
P3	3	C3	0
P4	0	C4	4
P5	0	C5	0
P6	4		
P7	0		

Total Audits
w/ Differences: 8

Percentage of
Audits showing
Differences: 61.5 %

Difference Reasons

Payroll Differences:

- P1: Officer, partner, individual and family members payroll inclusion, exclusion or limitation
- P2: Overtime Credit
- P3: Reported payroll not within policy period dates
- P4: Rule 2 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: Classification variance
- C5: All Other