

**10A.312 Records of employer — right to inspect.**

1. All books, records, and payrolls of the employers, showing or reflecting in any way upon the amount of wage expenditure of such employers, shall always be open for inspection by the workers' compensation commissioner or any of the commissioner's representatives presenting a certificate of authority from said commissioner for the purpose of ascertaining the correctness of the wage expenditure, the number of persons employed, and such other information as may be necessary for the uses and purposes of the commissioner in the administration of the law.

2. Information so obtained shall be used for no other purpose than to advise the commissioner or insurance association with reference to such matters.

3. Upon a refusal on the part of the employer to submit the employer's books, records, or payrolls for the inspection of the commissioner or the commissioner's authorized representatives presenting written authority from the commissioner, the commissioner may enter an order requiring the employer to do so.

[S13, §2477-m36; C24, 27, 31, 35, 39, §1433; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §86.10]

[98 Acts, ch 1061, §11](#); [2017 Acts, ch 54, §76](#); [2023 Acts, ch 19, §1477](#)

C2024, §10A.312

Referred to in [§10A.314](#)