

## Ohio Revised Code

Section 4123.23 Inspection of books, records, and payrolls.

Effective: November 3, 1989

Legislation: House Bill 222 - 118th General Assembly

All books, records, and payrolls of the employers of the state, showing or reflecting in any way upon the amount of wage expenditure of such employers, shall always be open for inspection by the bureau of workers' compensation, or any of its traveling auditors, inspectors, or assistants, for the purpose of ascertaining the correctness of the wage expenditure, the number of men employed, and such other information as is necessary for the uses and purposes of the bureau in its administration of the law.

Refusal on the part of any employer to submit his books, records, and payrolls for the inspection of the bureau or any traveling auditor, inspector, or assistant presenting written authority from the bureau shall subject the employer to a forfeiture of one hundred dollars for each offense, to be collected by civil action in the name of the state, and paid into the state insurance fund.