**Section 903.70 Audit of Assureds' Records**

a) Include:

Auditing fees and expenses of independent auditors for auditing payrolls and other premium bases.

b) Exclude:

1) Compensation to employees (see Salaries).

2) Expenses of salaried employees (see Traveling and Entertaining).

3) Items includible in Claim Adjustment Services.

4) Items includible in Allowances to Managers and Agents.