

# MEMBER ORIENTATION: *Frequently Asked Questions about JLARC*

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## 1. Is JLARC in statute?

Yes, Chapter 44.28 RCW establishes JLARC, establishes the position of Legislative Auditor, and directs the office to conduct its performance audits in accordance with GAO auditing standards, aka “The Yellow Book”.

## 2. Does JLARC have additional rules or guidelines?

Yes, like other committees, JLARC has adopted rules of procedure.

## 3. Does JLARC hear bills like other House and Senate Committees?

No, instead JLARC reviews audit reports from JLARC staff and SAO staff.

## 4. What are some differences between JLARC’s and other committees’ structure?

- ❖ JLARC is comprised of eight members from each chamber: eight senators and eight representatives and is split evenly between the two major parties.
- ❖ JLARC is managed by an Executive Committee of four, comprised of two senators and two representatives. Executive Committee membership is split evenly between the two chambers and two parties.

## 5. How does JLARC determine its assignments?

Most study requests come from bills and budget provisos, with some studies “sponsored” by JLARC itself. After considering resources available to complete studies, the Committee makes the final decision on what is included in its biennial work plan.

## 6. Who conducts the JLARC performance audits?

JLARC’s non-partisan staff independently conduct the performance audits. This independence protects the objectivity of the audit function and ensures for all parties that JLARC staff reports are politically neutral. By law, reports cannot be shared with individual members or the public until provided to the full Committee.

## 7. What criteria are used to develop JLARC’s study priorities?

Here are some key criteria:

- ❖ Is it an area of significant fiscal or program impact?
- ❖ Will there likely be substantive findings?
- ❖ Is JLARC the most appropriate agency to perform the work?

## 8. What is the JLARC “brand”?

We answer the Legislature’s questions rigorously, independently, and objectively. Answers must be supported by evidence.

## 9. When does the Committee take votes?

The majority of the Committee’s votes are to *distribute* a JLARC report. The Committee also votes to approve the audit work plan, hire the Legislative Auditor, and can adopt comments on JLARC staff reports.

## **10. What does my vote on a JLARC study mean?**

It means you are voting to distribute a report. It does not mean you are taking a position on the Legislative Auditor's recommendations.

## **11. Do JLARC staff make policy recommendations?**

*No*, JLARC staff evaluate performance against existing policy. Legislative Auditor recommendations are focused on improving performance to achieve existing policy goals. The Committee can express the desire to pursue a different policy through a Committee addendum.

## **12. What if I want to say something in a report that is different than what the JLARC staff concluded?**

The Committee may add an addendum reflecting its policy views. An addendum must be approved by a vote of the Committee.

## **13. How often does JLARC meet?**

- ❖ Mostly, the Committee does not meet during session. Depending on workload, there may be one meeting each month when the Legislature is not in session, with the exception of August.
- ❖ JLARC may meet during session to provide for public testimony for performance audits completed by the State Auditor.

## **14. What is the difference between what JLARC does and what the State Auditor (SAO) does?**

- ❖ Both JLARC and SAO conduct performance audits. SAO also conducts financial audits (JLARC doesn't).
- ❖ JLARC (originally called the Legislative Budget Committee) began its performance auditing duties in 1951. Passage of Initiative 900 in 2005 provided the current funding and authority for SAO to conduct performance audits.
- ❖ The Legislature determines the subject of JLARC's performance audits. The State Auditor determines the subjects of SAO's performance audits.
- ❖ JLARC hears the results of SAO's performance audits of state agencies within 30 days of release of the audit, per a provision of Initiative 900.

## **15. What is the Citizen Commission on the Performance Measurement of Tax Preferences, and what is its relationship to JLARC?**

- ❖ The Legislature established the Commission in 2006 to review tax preferences.
- ❖ Except for those explicitly exempted, all preferences are reviewed on a ten-year cycle.
- ❖ JLARC analysts conduct the reviews and provide both JLARC and the Commission the results of their analysis. JLARC staff also provide administrative support to the Commission.
- ❖ The Commission sets the schedule for reviews and takes public testimony on JLARC's reports.
- ❖ The Commission also adopts comments on the reports, which can include taking policy positions on tax preferences.