

Joint Legislative Audit & Review Committee Guide to Performance Audits



The Joint Legislative Audit and Review Committee (JLARC) is a bipartisan legislative committee with equal membership from the House and Senate and both parties.

April 2024

JLARC performance audits assess if a program works as intended, meets goals, and operates efficiently

Performance audits are independent, objective evaluations of state agency and program performance. They can:

- Assess efficiency, effectiveness, compliance, and accountability.
- Compare operations to legal requirements, best practice, or other states.
- Identify ways to reduce costs or improve service delivery.

If it happens in state government, JLARC staff can evaluate it.

We follow professional standards. We base our conclusions and recommendations on evidence and objective criteria.

- Nonpartisan JLARC staff complete the audits and reviews.
- We follow professional audit standards set by the U.S. Government Accountability Office (GAO). This includes independence from the audited agency, interested parties, and individual legislators.
- Evidence and criteria come from agency documentation, interviews, legal analysis, literature reviews, surveys, statistical and economic modeling, and more.
- The Legislative Auditor may recommend improvements to the audited agency or Legislature.

Studies follow a standard process

MANDATE

Legislature assigns the study through a budget or policy bill.

JLARC members approve a biennial work plan that lists each study, the bill that requires it, and its due date.



1 Preliminary research & proposed study questions

We learn about the program and develop study questions to scope our work.

2 Field work and analysis

We research and collect evidence to answer the study questions.

3 Report and presentation

We write a preliminary report and present it to the committee at a public meeting. We include the agency's official response in the proposed final report.

4 Recommendation follow-up

If the report has recommendations, we will ask the agency for updates on the implementation status for up to four years.



Eric Thomas, Legislative Auditor

eric.thomas@leg.wa.gov
(360) 786-5182

Learn more on our website:

<https://leg.wa.gov/jlarc>
JLARC@leg.wa.gov | (360) 786-5171