

CHAPTER 75.

[S. B. 104.]

RELATING TO SALE OF CERTAIN STATE LANDS.

AN ACT authorizing and directing the Board of State Land Commissioners to sell at public auction, in manner provided by law, a portion of the southeast quarter of the northwest quarter of section 16, in township 11 north, range forty-three east of the Willamette meridian; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. That the Board of State Land Commissioners be and is hereby authorized and directed to appraise, offer for sale and sell at public auction, in manner provided by law, the following bounded and described lands, to-wit:

Lands to be sold. Commencing at the northwest corner of the southeast quarter of the northwest quarter of section sixteen, in township eleven north, range forty-three east of the Willamette meridian; thence running east thirty rods; thence south thirty rods; thence west thirty rods; thence north thirty rods to the place of beginning.

Emergency. SEC. 2. An emergency exists and this act shall take effect immediately.

Passed by the Senate February 16, 1909.

Passed by the House March 5, 1909.

Approved March 10, 1909.

CHAPTER 76.

[H. B. 214.]

ESTABLISHING A UNIFORM SYSTEM OF PUBLIC ACCOUNTING.

AN ACT to create a Bureau of Inspection and Supervision of Public Offices, and to establish a uniform system of public accounting, auditing and reporting under the administration of the State Auditor.

Be it enacted by the Legislature of the State of Washington:

Bureau of Inspection.

SECTION 1. There is hereby established in the department of the State Auditor a bureau to be known as the

Bureau of Inspection and Supervision of Public Offices; the principal officer of said bureau shall be known as the chief inspector and supervisor of public offices; the State Auditor shall be, *ex-officio*, chief inspector and supervisor of public offices, and as such chief inspector and supervisor, shall appoint not exceeding three deputies, who shall each receive a salary not exceeding two thousand five hundred dollars per annum, and a clerk who shall receive a salary not exceeding fifteen hundred dollars per annum, and in addition thereto an allowance for all necessary traveling and hotel expenses while absent from their places of residence in the discharge of their official duties.

Deputy
inspectors.

SEC. 2. (Duty of State Auditor.) The State Auditor, through said bureau, shall formulate, prescribe and install a system of accounting and reporting in conformity with the provisions of this act, that shall be uniform for every state office and every state educational, benevolent, penal and reformatory institution, public institution and every public office and every public account of the same class, and which shall exhibit true accounts and detailed statements of funds collected, received and expended for account of the public for any purpose whatever, and by all public officers, employes or other persons, such accounts to show the receipt, use and disposition of all public property, and the income, if any, derived therefrom, and of all sources of public income and the amounts due and received from each source, all receipts, vouchers and other documents kept, or that may be required to be kept, necessary to isolate and prove the validity of every transaction, and all statements and reports made or required to be made, for the internal administration of the office to which they pertain, and all reports published, or that may be required to be published, for the information of the people, regarding any and all details of the financial administration of public affairs.

System of
accounting.

SEC. 3. (Separate Accounts.) Separate accounts shall be kept for every appropriation or fund made by a taxing body or legislative, showing date and manner of each

Separate
accounts.

payment made out of the funds provided by such appropriation, the name, address and vocation of each person, organization, corporation or association, to whom paid, and for what purpose paid. Separate accounts shall be kept for each department, public improvement, undertaking, institution and public service industry under the jurisdiction of every taxing body, and of the state, and all service rendered by, or property transferred from, one department, public improvement, undertaking, institution or public service industry to another, shall be paid for at its true and full value by the department, public improvement, undertaking, institution or public service industry receiving the same, and no department, public improvement, undertaking, institution or public service industry shall benefit in any financial manner whatever by an appropriation or fund made for the support of another department, public improvement, undertaking, institution or public service industry. All unexpended balances or appropriations shall be transferred to the fund from which appropriated whenever the account with an appropriation is closed.

SEC. 4. (Public Service Industries.) Separate accounts shall be kept for every public service industry which shall show the true and entire cost of the ownership and operation thereof, the amount collected annually by general or special taxation for service rendered to the public and the amount and character of the service rendered therefor, and the amount collected annually from private users, if any, for service rendered to them, and the amount and character of the service rendered therefor.

SEC. 5. (Comparative Statistics.) The State Auditor, through said bureau, shall require from every taxing district, state, educational, penal, benevolent and reformatory institution and public institution financial reports covering the full period of each fiscal year, in accordance with the forms and methods prescribed by him, which shall be uniform for all accounts of the same class, which said reports shall be prepared, certified and filed with said bureau within thirty days after the close of each fiscal

Public service industries.

Comparative statistics.

year by the auditing department of said taxing district or public institution. Such reports shall contain an accurate statement in summarized form of all collections made by or receipts received by the officers from all sources, all accounts due the public treasury but not collected, and of all expenditures for every purpose and by what authority authorized, and also: (a) A statement of all costs of ownership and operation and of all income of each and every public service industry owned and operated by a municipality. (b) A statement of the entire public debt of every taxing district to which power has been delegated by the state to create a public debt, showing the purpose for which each item of the debt was created, the provisions made for the payment of the debt; a classified statement of all receipts and expenditures by any state office, state educational, penal, benevolent and reformatory institution and all public institutions, together with such other information as may be required by the State Auditor. Such reports shall be certified as to their correctness by said State Auditor, his deputies, the chief inspector and supervisor of public offices, or other person legally authorized to make such certificate. Their substance shall be published in an annual volume of comparative statistics that shall be issued for each class of accounts at the expense of the state as a public document, and shall be submitted by the State Auditor to the Governor for transmittal to the legislature at the next regular session, or at a special session when required.

SEC. 6. (Duty of Public Officers.) It shall be the duty of every public officer and employe to keep all accounts of his office in the form prescribed and to make all reports required by the State Auditor. Refusal or neglect to perform these duties shall be deemed an offense against the efficiency of public administration and the welfare of the people, and shall be punished by removal from office, after trial and conviction by a court of competent jurisdiction. Every public officer and employe whose duty it is to collect or receive payments due the public shall de-

Accounts to
be kept, how.

posit all public moneys collected or received by him with the treasurer of the taxing district once every twenty-four consecutive hours. In case a public officer or employe collects or receives funds for the account of a taxing district of which he is not an officer or employe he shall, during the Saturday of each week, pay to the proper officer of the taxing district for account of which the collection was made or payment received, the full amount collected or received during the current week for the account of such taxing district.

Examiners
appointed.

SEC. 7. After the Bureau of Inspection and Supervision shall have formulated and installed the system of uniform accounting in any or all classes of public offices, the State Auditor is hereby empowered to appoint additional assistants as required, not more than ten, to administer the provisions of this act; said additional assistants shall be known as state examiners, who shall each be paid five dollars per day for the time necessary to the performance of his duties, and in addition thereto his necessary expenses incurred.

Examination
of all public
offices.

SEC. 8. (Powers of the State Auditor.) The State Auditor, a deputy state inspector and supervisor, and every state examiner shall have power by himself or by any person legally appointed to perform the service, to examine into all financial affairs of every public office and officer; such examination of the financial affairs of townships, incorporated cities and towns and school districts shall be made at least once in every two years; all other examinations shall be made at least once a year. On every such examination inquiry shall be made as to the financial condition and resources of the taxing district; whether the constitution and statutory laws of the state, the ordinances and orders of the taxing district and the requirements of the Bureau of Inspection and Supervision of Public Offices have been properly complied with; and into the methods and accuracy of the accounts and reports. The State Auditor, his deputies, every state examiner and every person legally appointed to perform such service,

To compel
attendance of
witnesses.

shall have and may exercise the necessary authority to issue subpoenas and compulsory process and to direct the service thereof by any constable or sheriff, to compel the attendance of witnesses and the production of books and papers before him at any designated time and place and to administer oaths. Where any person summoned to appear before the person making such examination and give testimony, shall neglect or refuse to appear, or shall neglect or refuse to answer any question that may be put to him touching any matter under examination, or to produce any books or papers required, the person making such examination shall apply to a superior judge of the proper county to issue a subpoena for the appearance of such person before him; and it shall be the duty of such superior judge to order the issuing of such subpoenas for the appearance of such person forthwith before him to give testimony; and if any person so summoned shall fail to appear or appearing shall refuse to testify or to produce any books or papers required, he shall be subject to like proceedings and penalties for contempt as witnesses in actions pending in the superior court. Wilful false swearing in any such examination shall be perjury and shall be punishable as such. A report of such examination shall be made in triplicate, one copy to be filed in the office of the State Auditor, one in the auditing department of the taxing district reported upon, and one in the office of the Attorney General. If any such examination discloses malfeasance, misfeasance or nonfeasance in office on the part of any public officer or employe, within thirty days from the receipt of such copy of said report, it shall be the duty of the Attorney General and he is hereby authorized to institute and prosecute without delay in the proper county such legal action as is proper in the premises by civil process and promptly and efficiently prosecute the same to final determination to carry into effect the findings of any such examination. Before or after such legal action is commenced it shall not be lawful for the county commissioners or any board or officer to make

May administer oaths.

Subpoena by superior court.

Corruption in office.

Prosecution.

Settlements
not per-
mitted.

a settlement or compromise of any claim arising out of such malfeasance, misfeasance or nonfeasance or any action commenced therefor or for any court to enter up any compromise or settlement of such action, without the written approval and consent of the Attorney General and the State Auditor.

Claims
sworn to.

SEC. 9. Each and every claim for services performed, supplies furnished or claims of any nature for which compensation is asked, shall be sworn to before an officer having a seal and authorized to take acknowledgments, and all county clerks and county auditors are required to take such affidavits without charge. The Bureau of Inspection and Supervision of Public Offices shall prescribe the form of affidavits and no warrant shall be drawn for any claim not properly sworn to.

Expenses to
be paid by
counties.

SEC. 10. The expense of maintaining and operating the bureau herein provided for shall be paid by the several counties out of the general county current expense fund, in proportion to their assessed valuation, next preceding the levy hereby authorized, and the State Auditor is hereby authorized and empowered to levy upon and collect from each county in the state its proportion of said expenses. Said amount shall be paid semi-annually during the months of June and December of each year following the passage of this act, and shall in the aggregate be only sufficient to pay said expenses. The same shall be paid in vouchers of the State Auditor, and all funds received by the State Auditor on this account shall be covered into the state treasury to the credit of the Bureau of Inspection and Supervision of Public Offices account. There is hereby appropriated from said fund for the purpose of carrying out the provisions of this act the sum of twenty-five thousand dollars, or as much thereof as may be necessary, but the amount in no case shall exceed the total of the levy upon the several counties under the provisions of this section.

Appropriation
\$25,000.

SEC. 11. (Expense of Audit.) The expense of auditing public accounts shall be borne by each taxing district

for the auditing of all accounts under its jurisdiction and the State Auditor is hereby authorized and empowered to certify the expense of such audit to the auditor of the county in which said taxing district is situated, who shall promptly issue his warrant on the county treasurer payable out of the current expense fund of the county, said fund, except as to auditing the financial affairs and making inspection and examination of the county, to be reimbursed by the county auditor out of the money due said taxing district at the next quarterly settlement of the collection of taxes and to be transferred quarterly by the county treasurer to the current expense fund.

Expenses for local examination.

SEC. 12. Each county auditor shall be *ex-officio* deputy supervisor and in such capacity shall be under the direction of the chief inspector and the supervisor of public offices, but shall receive no additional salary or compensation by virtue of the same and shall perform no duties as such, except in connection with county business.

County auditor deputy supervisor.

SEC. 13. June 30 shall end the fiscal year of school districts and December 31 of all other taxing districts.

Fiscal year.

Passed by the House February 23, 1909.

Passed by the Senate March 3, 1909.

Approved March 10, 1909.

CHAPTER 77.

[H. B. 305.]

RELATING TO THE TAKING OF FOOD FISHES.

AN ACT providing for the protection and propagation of the [food] fishes in the waters of the State of Washington, relating to the catching thereof, fixing penalties, amending section 1 of chapter 117, Session Laws of 1899, and amending section 2 of chapter 247 of the Session Laws of 1907, and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. That section 1 of an act entitled, An act providing for the protection and propagation of the food fishes in the waters of the State of Washington, regulating

[Am'd. § 1, ch. 117, p. 194, L. '99; §5273, Pierce.]