

CHAPTER 209.

[S. B. 496.]

STATE AUDITOR—MUNICIPAL FISCAL PROCEDURES—
MUNICIPAL REVOLVING FUND.

AN ACT relating to the division of municipal corporations; amending sections 6, 7, 10 and 11, chapter 76, Laws of 1909 and section 1, chapter 30, Laws of 1911 and section 1, chapter 119, Laws of 1919 and RCW 43.09.240, 43.09.250, 43.09.270 and 43.09.280; creating a municipal revolving fund.

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

SECTION 1. Sections 6, 7, 10 and 11, chapter 76, Laws of 1909, section 1, chapter 30, Laws of 1911 and section 1, chapter 119, Laws of 1919, (heretofore combined and codified as RCW 43.09.240, 43.09.250, 43.09.270 and 43.09.280) are divided and amended to read as set forth in sections 2 through 5 of this amendatory act.

RCW 43.09.240 amended. Public employees—Penalty for failure to keep accounts, make reports—Deposit of collections.

SEC. 2. (RCW 43.09.240) Every public officer and employee shall keep all accounts of his office in the form prescribed and make all reports required by the state auditor. Any public officer or employee who refuses or wilfully neglects to perform such duties shall be subject to removal from office in an appropriate proceeding for that purpose brought by the attorney general or by any prosecuting attorney.

Every public officer and employee, whose duty it is to collect or receive payments due or for the use of the public shall deposit such 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 employee collects or receives funds for the account of a taxing district of which he is an officer or employee, he shall, on Saturday of each week, pay to the proper officer of

the taxing district for the account of which the collection was made or payment received, the full amount collected or received during the current week for the account of the district.

SEC. 3. (RCW 43.09.250) After the auditor has formulated and installed the system of uniform accounting in any or all classes of public offices, he may appoint additional assistants as required, who shall be known as state examiners.

RCW 43.09.250
amended with-
out change.

SEC. 4. (RCW 43.09.270) The expense of maintaining and operating the division shall be paid out of the state general fund: *Provided*, That those expenses directly related to the prescribing of accounting systems, and field audit supervision, shall be considered as expenses of auditing public accounts within the meaning of RCW 43.09.280, and shall be prorated for that purpose equally among all entities directly affected by such service.

RCW 43.09.270
amended.
Division of
municipal
corporations—
Expenses, how
paid.

SEC. 5. (RCW 43.09.280) The expense of auditing public accounts shall be borne by each entity subject to such audit for the auditing of all accounts under its jurisdiction and the state auditor shall certify the expense of such audit to the fiscal or warrant-issuing officer of such entity, who shall immediately make payment to the division of municipal corporations: *Provided*, That no expense of classification "Auditor I" may be so certified. If the expense as certified is not paid by any taxing district within thirty days from the date of certification the state auditor may certify the expense to the auditor of the county in which the taxing district is situated, who shall promptly issue his warrant on the county treasurer payable out of the current expense fund of the county, which fund, except as to auditing the financial affairs and making inspection and examination of the county, shall be

RCW 43.09.280
amended.
Expense of
auditing tax-
ing district's
accounts, how
paid.

Proviso.

reimbursed by the county auditor out of the money due said taxing district at the next monthly settlement of the collection of taxes and shall be transferred to the current expense fund.

Municipal revolving fund.
Created—Custodian—Use.

SEC. 6. To facilitate the collection and expenditure of funds for auditing municipal corporations there is hereby created a fund entitled the municipal revolving fund. The state treasurer shall be custodian of the fund. All moneys received by the division of municipal corporations or by any officer or employee thereof shall be deposited with the state treasurer, to be credited to the municipal revolving fund. Such fund shall be administered by the division of municipal corporations and shall be used for payment of the expenses of auditing public accounts.

Passed the Senate March 8, 1963.

Passed the House March 12, 1963.

Approved by the Governor March 26, 1963.

CHAPTER 210.

[S. B. 497.]

STATE EMPLOYEES' RETIREMENT—LIQUOR AGENCY VENDORS.

AN ACT relating to the state employees' retirement system; excluding agency vendors appointed after April 1, 1963, by the liquor control board from membership; and amending section 13, chapter 274, Laws of 1947 as last amended by section 2, chapter 231, Laws of 1957 and RCW 41.40.120 and declaring an emergency.

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

RCW 41.40.120
amended.

SECTION 1. Section 13, chapter 274, Laws of 1947 as last amended by section 2, chapter 231, Laws of 1957 and RCW 41.40.120 are each amended to read as follows: