

CHAPTER 336

[Engrossed Senate Bill No. 4033]

STATE AUDITOR—DEPARTMENT AUDIT COSTS

AN ACT Relating to the establishment of a revolving fund within the office of the state auditor for the purpose of paying the costs of audits of state departments; amending section 43.09.290, chapter 8, Laws of 1965 and RCW 43.09.290; adding new sections to chapter 43.09 RCW; declaring an emergency; and providing an effective date.

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

NEW SECTION. Section 1. An auditing services revolving fund is hereby created in the state treasury for the purpose of a centralized funding, accounting, and distribution of the actual costs of the audits provided to state departments by the state auditor.

NEW SECTION. Sec. 2. The amounts to be disbursed from the auditing services revolving fund from time to time shall be transferred thereto by the state treasurer from funds appropriated to any and all state departments for auditing services or administrative expenses on a quarterly basis. State departments operating in whole or in part from nonappropriated funds shall pay into the auditing services revolving fund such funds as will fully reimburse funds appropriated to the state auditor for any auditing services provided activities financed by nonappropriated funds.

The director of financial management shall allot all such funds to the state auditor for the operation of his office, pursuant to appropriation, in the same manner as appropriated funds are allocated to other state departments headed by elected officers under chapter 43.88 RCW.

NEW SECTION. Sec. 3. Disbursements from the auditing services revolving fund shall be pursuant to vouchers executed by the state auditor or his designee in accordance with section 2 of this act.

NEW SECTION. Sec. 4. The state auditor shall keep such records as are necessary to facilitate proper allocation of costs to funds and state departments served and the director of financial management shall prescribe appropriate accounting procedures to accurately allocate costs to funds and state departments served. Billings shall be adjusted in line with actual costs incurred at intervals not to exceed six months: PROVIDED, That the director of the Office of Financial Management shall establish a committee of at least three certified public accountants with private sector audit experience to prepare general guidelines governing procedures to be used in determining audit costs and standards for measuring auditor productivity. These proposed procedures and productivity standards shall be presented for review by the House and Senate Committees on Ways and Means prior to the 1982 regular session of the legislature.

NEW SECTION. Sec. 5. In cases where there are unanticipated demands for auditing services or where there are insufficient funds on hand or available for payment through the auditing services revolving fund or in other cases of necessity, the state auditor may request payment for auditing services directly from state departments for whom the services are performed to the extent that revenues or other funds are available. Upon approval by the director of financial management the state department shall make the requested payment. The payment may be made on either an advance or reimbursable basis as approved by the director of financial management.

Sec. 6. Section 43.09.290, chapter 8, Laws of 1965 and RCW 43.09.290 are each amended to read as follows:

For the purposes of RCW 43.09.290 through 43.09.340 and sections 1 through 5 of this 1981 act, post-audit means an annual audit of the books, records, funds, and financial transactions of a state department for a complete fiscal period; pre-audit means all other audits and examinations; state department means elective officers and offices, and every other office, officer, department, board, council, committee, commission, authority, or agency of the state government now existing or hereafter created, supported, wholly or in part, by appropriations from the state treasury or funds under its control, or by the levy, assessment, collection, or receipt of fines, penalties, fees, licenses, sales of commodities, service charges, rentals, grants-in-aid, or other income provided by law, and all state educational, penal, reformatory, charitable, eleemosynary, or other institutions, supported, wholly or in part, by appropriations from the state treasury or funds under its control.

NEW SECTION. Sec. 7. Sections 1 through 5 of this act are each added to chapter 43.09 RCW.

NEW SECTION. Sec. 8. This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect on July 1, 1981.

Passed the Senate April 24, 1981.

Passed the House April 20, 1981.

Approved by the Governor May 19, 1981.

Filed in Office of Secretary of State May 19, 1981.

CHAPTER 337

[Engrossed Senate Bill No. 3646]

STATE BOXING COMMISSION—TERMINATION DATE

AN ACT Relating to athletics; amending section 1, chapter 184, Laws of 1933 and RCW 67.08.001; amending section 3, chapter 184, Laws of 1933 and RCW 67.08.005; amending section 7, chapter 184, Laws of 1933 as amended by section 2, chapter 48, Laws of 1975-76 2nd ex. sess. and RCW 67.08.010; amending section 2, chapter 9, Laws of 1977 and