

FREQUENTLY ASKED QUESTIONS

1. When was the Commission established?

The Legislature created the Commission in 2006, with the first tax preference performance audit report in 2007.

2. Does statute outline my role as a commissioner?

Yes. [Chapter 43.136 RCW](#) establishes the Commission and specifies a number of duties or tasks which include:

- Developing a schedule for an orderly review of preferences on a ten year schedule. This creates a work plan for the JLARC staff auditors.
- Determining if a preference is a critical part of the tax structure and thus not subject to review.
- Taking public testimony on tax preference reviews.
- Reviewing and commenting on staff auditor work.
- Making decisions on a consensus basis. If sufficient consensus is not achieved, motions are subject to a vote and dissenting Commissioners may file a minority report.

3. Who staffs the Commission?

Staff to the Joint Legislative Audit and Review Committee (JLARC) support the Commission.

4. What is JLARC and what is the role of JLARC staff?

JLARC is the Legislature's performance auditor, whose non-partisan staff work independently under the direction of the Legislative Auditor and in accordance with professional audit standards. JLARC staff have two roles: conduct the performance audits of tax preferences, and provide basic administrative support to the Commission.

5. How do JLARC staff auditors conduct the performance audits?

Statute sets out the questions to be answered in the performance audits. JLARC's performance auditors answer those questions based on standards established by the Federal Government Accountability Office (GAO) to ensure that the performance audits are independent, unbiased, and evidence-based.

6. What is the process of conducting the audits?

There are six basic steps:

1. The Commission determines which preferences to review in a ten year schedule.
2. JLARC's performance auditors conduct the audit and present the results to the Legislature in a *preliminary report*.

3. JLARC's performance auditors present the results to the Commission.
4. The Commission considers the auditor's work, listens to public testimony, and adds any comments it may have.
5. JLARC's performance auditors present a report to the Legislature highlighting the Commission's comments. The JLARC Committee may then add its own comments.
6. The combination of staff auditor work, Commission comments, and JLARC comments is then published as a *final report* and presented at a joint House/Senate hearing.

7. May Commissioners or members of the Legislature change the JLARC auditor report?

No. Commissioners and JLARC members can add their comments to the auditor's work in a separate addendum but cannot change the underlying analysis.

8. How does the Commission decide on what comments to make?

In August of each year, Commissioners review performance audit results, which are presented by JLARC staff in both a written report as well as a presentation in a public meeting. In September, Commissioners take public testimony on the audits, including asking questions and seeking information from testifying parties. In October, the Commission adds any comments it has, either by sufficient consensus, by voting, or through minority reports.

9. May the Commission discuss commission business outside of the meetings?

No. Any time more than two Commissioners meet (either in person, via telephone, through e-mail exchange, etc.) and discusses commission business it is considered a public meeting and must conform to the Open Public Meeting Act requirements. These requirements are laid out in [Chapter 42.30 RCW](#).

10. Are there other requirements similar to the Open Meetings Act, placed on the operations of the Commission?

Yes. One key question often asked is how to handle a potential conflict of interest. The Commission has policy on this, linked below.

http://www.citizen taxpref.wa.gov/documents/policies/Conflict_of_Interest_Policy.pdf

In addition, a more general handbook for serving on any board or commission is linked below.

<http://www.governor.wa.gov/boards/resources/handbook.pdf>

Information and communications you receive or provide as part of your official capacity as a Commissioner may be subject to public disclosure. This can include emails between Commissioners, JLARC staff, and other parties.

Also, as a Commission member, you are guided by the Washington State Ethics Board; their training aids are linked below.

http://www.ethics.wa.gov/TRAINING/Ethics_Manual.htm

11. Where will I find the results of prior audits and the history of Commission proceedings?

The Commission's website, linked below, provides:

- Meeting materials and minutes for all meetings: 2006 through present.
- All tax preference reviews in a sortable database.
- Profiles of members.
- General information on the Commission.
- Contact information.

<http://www.citizentaxpref.wa.gov/default.htm>

12. Where does the Commission meet, and when?

The meetings are held in Olympia, usually in a House or Senate hearing room. There are usually four meetings a year:

May: focused on setting the review schedule for the following year.

August: focused on hearing the results of the audits scheduled the previous year.

September: focused on hearing public testimony on the audits.

October: focused on adding comments to the audit reports.