

CHAPTER 217

[Senate Bill No. 3639]

STATE AUDITOR—AUDITS, OFFICE OF FINANCIAL MANAGEMENT,
FINANCIAL STATEMENTS

AN ACT Relating to the state auditor; and amending section 1, chapter 17, Laws of 1975-'76 2nd ex. sess. as amended by section 92, chapter 151, Laws of 1979 and RCW 43.09.310.

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

Section 1. Section 1, chapter 17, Laws of 1975-'76 2nd ex. sess. as amended by section 92, chapter 151, Laws of 1979 and RCW 43.09.310 are each amended to read as follows:

The state auditor, through the division of departmental audits, shall ~~((make a post-audit of every state department at such reasonable))~~ annually audit the state-wide combined financial statements prepared by the office of financial management and make post-audits of state agencies. Post-audits of state agencies shall be made at such periodic intervals as ((he shall)) is determined ((but in each case an audit shall be conducted every two years: PROVIDED, That for any state department whose biennial appropriation is less than six hundred thousand dollars, such interval may exceed two years, but shall not exceed five years)) by the state auditor. Audits of combined financial statements shall include determinations as to the validity and accuracy of accounting methods, procedures and standards utilized in their preparation, as well as the accuracy of the financial statements themselves. A report shall be made of each such audit and post-audit upon completion thereof, and one copy shall be transmitted to the governor, one to the director of financial management, one to the attorney general, one to the state department audited, one to the legislative budget committee, one each to the standing committees on ways and means of the house and senate, one to the chief clerk of the house, one to the secretary of the senate, and at least one shall be kept on file in the office of the state auditor. For purposes of reporting the annual audit of state-wide combined financial statements, "state department audited" refers solely to the office of financial management.

Passed the Senate March 30, 1981.

Passed the House April 20, 1981.

Approved by the Governor May 14, 1981.

Filed in Office of Secretary of State May 14, 1981.