
HOUSE BILL 2070

State of Washington 56th Legislature 1999 Regular Session

By Representatives Schoesler, Doumit, Cox, Stensen and McMorris

Read first time 02/15/1999. Referred to Committee on State Government.

1 AN ACT Relating to contracts with certified public accountants to
2 conduct financial audits of public school districts, cities, and towns;
3 and amending RCW 43.09.045.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 43.09.045 and 1995 c 301 s 4 are each amended to read
6 as follows:

7 (1) Except as provided under subsection (2) of this section, the
8 state auditor may contract with public accountants certified in
9 Washington to carry out those portions of the duties of auditing state
10 agencies and local governments as the state auditor may determine.

11 (2) The state auditor shall establish a program by which school
12 districts, cities, and towns may, at their option, contract with
13 private public accountants certified in Washington to conduct their
14 periodic fiscal audits, subject to the following:

15 (a) Prior to having its fiscal audit conducted by a private
16 certified public accountant, a school district must contact the state
17 auditor and indicate this choice. However, no more than twenty percent
18 of the school districts may have their fiscal audits conducted by
19 private certified public accountants in any calendar year. If more

1 than twenty percent of the school districts indicate that they want to
2 have private certified public accountants conduct their fiscal audits
3 in any year, only the first twenty percent of the school districts that
4 indicate that to the state auditor may actually have their fiscal
5 audits conducted by private certified public accountants.

6 (b) Prior to having its fiscal audit conducted by a private
7 certified public accountant, a city or town must contact the state
8 auditor and indicate this choice. However, no more than twenty percent
9 of the cities and towns may have their fiscal audits conducted by
10 private certified public accountants in any calendar year. If more
11 than twenty percent of the cities and towns indicate that they want to
12 have private certified public accountants conduct their fiscal audits
13 in any year, only the first twenty percent of the cities and towns that
14 indicate that to the state auditor may actually have their fiscal
15 audits conducted by private certified public accountants.

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