

# FINAL BILL REPORT

## Initiative-900

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Synopsis as Enacted

**Brief Description:** Performance Audits of Government Initiative.

**Sponsors:** People of the State of Washington.

**Background:** During the 2005 session, the Legislature addressed government accountability in legislation that provided roles for the State Auditor, contracted performance audits, the Joint Legislative Audit and Review Committee (JLARC), and a newly created board.

In Engrossed Substitute House Bill 1064, 2005, the legislature created a Citizen Oversight Board to improve efficiency, effectiveness, and accountability in state government. The board and the State Auditor were to collaborate with JLARC regarding performance audits of state government. The board's purpose was to establish performance audit criteria consistent with criteria and standards used by JLARC when they conduct audits. Using these criteria, the State Auditor was to contract for a statewide performance review as a preliminary step to preparing a draft performance audit plan. The board also had collaborative responsibilities in preparing and issuing the final audit reports.

**Summary:** Initiative 900 requires that the State Auditor perform, or contract for the performance of, audits of state and local government agencies, accounts, and programs. The auditor also has authority to perform audits of both the legislative and judicial branches of government. The audits are to include a review and analysis of the economy, efficiency, and effectiveness of governmental policies, management, fiscal affairs, and operations. The audit results and the auditor's recommendations must be submitted to the appropriate legislative body and the public. The legislative body is required to hold a public hearing on the audit's results.

**Effective Date:** December 8, 2005.