
ENGROSSED SUBSTITUTE HOUSE BILL 2148

State of Washington

64th Legislature

2016 Regular Session

By House General Government & Information Technology (originally sponsored by Representatives Chandler, Pike, and Hudgins)

READ FIRST TIME 02/09/16.

1 AN ACT Relating to the state auditor including allowing for
2 audits to be conducted by a private entity and establishing an appeal
3 process; and amending RCW 43.09.245.

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

5 **Sec. 1.** RCW 43.09.245 and 1995 c 301 s 14 are each amended to
6 read as follows:

7 (1) The state auditor has the power to examine all the financial
8 affairs of every local government and its officers and employees.

9 (2) Local governments may request a financial audit from a
10 certified public accountant firm licensed under chapter 18.04 RCW in
11 lieu of an audit by the state auditor. Any firm performing a
12 financial audit under this section must comply with generally
13 accepted government auditing standards. At least once every four
14 financial audits local governments must have a financial audit by the
15 state auditor.

16 (3) Following the completion of a local government financial
17 audit by the state auditor, the state auditor must provide up to
18 sixty days to discuss with the local entity being audited and

1 reconcile the audit report and findings prior to publishing the
2 report.

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