
HOUSE BILL 2148

State of Washington

64th Legislature

2015 Regular Session

By Representatives Chandler, Pike, and Hudgins

Read first time 02/18/15. Referred to Committee on General Government & Information Technology.

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; amending RCW 43.09.245; and adding a new section to chapter
4 43.09 RCW.

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

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

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

10 (2) Local governments may request a financial audit from a
11 private entity in lieu of an audit by the state auditor. The state
12 auditor must approve the request. Any entity performing a financial
13 audit under this section must meet generally accepted government
14 auditing standards.

15 NEW SECTION. **Sec. 2.** A new section is added to chapter 43.09
16 RCW to read as follows:

17 A state agency or local government may appeal the results of any
18 audit pursuant to the administrative procedure act. The audit report
19 may not be made public until the appeal process is complete and the
20 results of the appeal addressed. The state auditor shall adopt

1 appropriate rules which must include that the presiding officer of
2 the appeal shall be an administrative law judge assigned by the
3 office of administrative hearings in accordance with chapter 34.12
4 RCW. The provisions of RCW 34.05.425 regarding disqualification for
5 bias, prejudice, interest, or any other cause apply.

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