

**ESSB 5313** - H AMD TO H AMD (5313-S.E AMH Sulp Mack 160) **945**

By Representative Shea

WITHDRAWN 04/28/2019

1 On page 13, after line 10 of the striking amendment, insert the  
2 following:

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4 "Sec. 5. RCW 43.09.2856 and 2018 c 266 s 406 are each amended  
5 to read as follows:

6 (1) Beginning with the 2019-20 school year, to ensure that  
7 school district local revenues are used solely for purposes of  
8 enriching the state's statutory program of basic education, the  
9 state auditor's regular financial audits of school districts must  
10 include a review of the expenditure of school district local  
11 revenues for compliance with RCW 28A.150.276, including the spending  
12 plan approved by the superintendent of public instruction under RCW  
13 28A.505.240 and its implementation, and any supplemental contracts  
14 entered into under RCW 28A.400.200.

15 (2) If an audit under subsection (1) of this section results in  
16 findings that a school district has failed to comply with these  
17 requirements, then within ninety days of completing the audit the  
18 auditor must report the findings to the superintendent of public  
19 instruction, the office of financial management, and the education  
20 and operating budget committees of the legislature. If the  
21 superintendent of public instruction receives a report of findings  
22 from the state auditor that an expenditure of a school district is  
23 out of compliance with the requirements of RCW 28A.150.276, and the  
24 finding is not resolved in the subsequent audit, the maximum taxes  
25 levied for collection by the school district under RCW 84.52.0531 in  
26 the following calendar year shall be reduced by the expenditure  
27 amount identified by the state auditor.

1 (3) The use of the state allocation provided for professional  
2 learning under RCW 28A.150.415 must be audited as part of the  
3 regular financial audits of school districts by the state auditor's  
4 office to ensure compliance with the limitations and conditions of  
5 RCW 28A.150.415."

6  
7 Renumber the remaining sections consecutively and correct any  
8 internal references accordingly.

9  
10 Correct the title.

11  
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EFFECT: If the Superintendent of Public Instruction receives a report of findings from the State Auditor that an expenditure of a school district is out of compliance with the requirements of RCW 28A.150.276, and the finding is not resolved in the subsequent audit, the maximum taxes levied for collection by the school district under RCW 84.52.0531 in the following calendar year must be reduced by the expenditure amount identified by the state auditor.

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