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**SENATE BILL 5960**

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**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Senator Palumbo

1 AN ACT Relating to higher education data and transparency;  
2 amending RCW 43.41.400; reenacting and amending RCW 43.88.160; adding  
3 a new section to chapter 28B.92 RCW; adding a new section to chapter  
4 28C.18 RCW; adding a new section to chapter 18.16 RCW; and adding a  
5 new section to chapter 28B.10 RCW.

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

7 **PART I**

8 **DATA COLLECTION**

9 NEW SECTION. **Sec. 1.** A new section is added to chapter 28B.92  
10 RCW to read as follows:

11 (1) In order to be eligible for state student financial aid  
12 programs, postsecondary institutions shall submit student-level data  
13 to the education data center established in RCW 43.41.400 in  
14 accordance with RCW 28B.77.090. The primary goals of the education  
15 data center's data collection are to:

16 (a) Understand how postsecondary institutions are preparing  
17 students for the workforce;

18 (b) Compare and contrast postsecondary institutions' programs;

19 (c) Assist state policymakers and postsecondary institutions in  
20 evaluating programs and gaps in the workforce;

1 (d) Inform legislatively mandated research on the effectiveness  
2 of state postsecondary and workforce programs; and

3 (e) Assist state policymakers and postsecondary institutions in  
4 making policy decisions relating to student success in state student  
5 financial aid programs.

6 (2) The education data center shall determine the appropriate  
7 student-level data each postsecondary institution shall report in  
8 order to meet the state goals for research and evaluation under  
9 subsection (1) of this section.

10 (3) The education data center shall enter data-sharing agreements  
11 to facilitate the transfer of required data.

12 (4) Religious postsecondary institutions that maintain a  
13 religious exemption under RCW 28B.85.040 may request an exemption  
14 from the council from submitting student-level data to the education  
15 data center.

16 (5) Postsecondary institutions, except for those exempt under  
17 subsection (4) of this section, that do not submit student-level data  
18 to the education data center may be found ineligible for the state's  
19 federally required eligible training provider list and may lose  
20 eligibility to participate in the state need grant program,  
21 established in RCW 28B.92.010. The council's office of student  
22 financial assistance shall determine penalties for postsecondary  
23 institutions in accordance with chapter 34.05 RCW.

24 (6) The education data center shall make data available to  
25 researchers and the public by January 1, 2020, and update the data at  
26 least annually.

27 (7) Nothing in this section allows the sharing of confidential  
28 information that is prohibited by state or federal law.

29 (8) For the purposes of this section, "postsecondary institution"  
30 means an institution of higher education as defined in RCW  
31 28B.10.016, a degree-granting institution as defined in RCW  
32 28B.85.010, a private vocational school as defined in RCW 28C.10.020,  
33 and a school as defined in RCW 18.16.020.

34 **PART II**

35 **POSTSECONDARY AND WORKFORCE DASHBOARD**

36 NEW SECTION. **Sec. 2.** A new section is added to chapter 28C.18  
37 RCW to read as follows:

1 (1) The board shall make student-level data authorized under  
2 section 1 of this act accessible and easy to navigate through the  
3 board's career bridge web site for the purpose of providing  
4 information to the public on the costs and outcomes of all Washington  
5 postsecondary institutions programs. On its career bridge web site,  
6 the board shall use the following to evaluate the performance of all  
7 postsecondary institutions programs offered in the state:

8 (a) Student-level data;

9 (b) Employment rates and industry of employment;

10 (c) Earnings of recent graduates;

11 (d) Student graduation rates;

12 (e) Information on industries where students work after  
13 graduating;

14 (f) Demographic characteristics of students enrolled in specific  
15 programs;

16 (g) Loan indebtedness; and

17 (h) Any other indicators deemed appropriate and necessary to  
18 compare postsecondary programs.

19 (2) The board's career bridge web site must link postsecondary  
20 program data with labor market and occupation data. In addition to  
21 providing information under subsection (1) of this section about the  
22 performance of postsecondary programs, the board's career bridge web  
23 site must, at a minimum, and in an easy-to-navigate format:

24 (a) Display labor market data for the state;

25 (b) Display labor market data for workforce development regions;

26 (c) Link labor market data to postsecondary program information,  
27 including outcomes; and

28 (d) Provide potential job seekers information about the most in-  
29 demand careers and appropriate levels of education for the state and  
30 by region.

31 (3) For the purposes of this section:

32 (a) "Postsecondary institution" means an institution of higher  
33 education as defined in RCW 28B.10.016, a degree-granting institution  
34 as defined in RCW 28B.85.010, a private vocational school as defined  
35 in RCW 28C.10.020, and a school as defined in RCW 18.16.020.

36 (b) "Program" means a sequence of approved subjects offered by a  
37 postsecondary institution that teaches skills and fundamental  
38 knowledge required for a degree, certificate, or other credential and  
39 is identified by a classification of instructional program code.

1       **Sec. 3.** RCW 43.41.400 and 2017 3rd sp.s. c 6 s 223 are each  
2 amended to read as follows:

3       (1) An education data center shall be established in the office  
4 of financial management. The education data center shall jointly,  
5 with the legislative evaluation and accountability program committee,  
6 conduct collaborative analyses of early learning, K-12, and higher  
7 education programs and education issues across the P-20 system, which  
8 includes the department of children, youth, and families, the  
9 superintendent of public instruction, the professional educator  
10 standards board, the state board of education, the state board for  
11 community and technical colleges, the workforce training and  
12 education coordinating board, the student achievement council, public  
13 and private nonprofit four-year institutions of higher education, and  
14 the employment security department. The education data center shall  
15 conduct collaborative analyses under this section with the  
16 legislative evaluation and accountability program committee and  
17 provide data electronically to the legislative evaluation and  
18 accountability program committee, to the extent permitted by state  
19 and federal confidentiality requirements. The education data center  
20 shall be considered an authorized representative of the state  
21 educational agencies in this section under applicable federal and  
22 state statutes for purposes of accessing and compiling student record  
23 data for research purposes.

24       (2) The education data center shall:

25       (a) In consultation with the legislative evaluation and  
26 accountability program committee and the agencies and organizations  
27 participating in the education data center, identify the critical  
28 research and policy questions that are intended to be addressed by  
29 the education data center and the data needed to address the  
30 questions;

31       (b) Coordinate with other state education agencies to compile and  
32 analyze education data, including data on student demographics that  
33 is disaggregated by distinct ethnic categories within racial  
34 subgroups, and complete P-20 research projects;

35       (c) Collaborate with the legislative evaluation and  
36 accountability program committee and the education and fiscal  
37 committees of the legislature in identifying the data to be compiled  
38 and analyzed to ensure that legislative interests are served;

39       (d) Annually provide to the K-12 data governance group a list of  
40 data elements and data quality improvements that are necessary to

1 answer the research and policy questions identified by the education  
2 data center and have been identified by the legislative committees in  
3 (c) of this subsection. Within three months of receiving the list,  
4 the K-12 data governance group shall develop and transmit to the  
5 education data center a feasibility analysis of obtaining or  
6 improving the data, including the steps required, estimated time  
7 frame, and the financial and other resources that would be required.  
8 Based on the analysis, the education data center shall submit, if  
9 necessary, a recommendation to the legislature regarding any  
10 statutory changes or resources that would be needed to collect or  
11 improve the data;

12 (e) Monitor and evaluate the education data collection systems of  
13 the organizations and agencies represented in the education data  
14 center ensuring that data systems are flexible, able to adapt to  
15 evolving needs for information, and to the extent feasible and  
16 necessary, include data that are needed to conduct the analyses and  
17 provide answers to the research and policy questions identified in  
18 (a) of this subsection;

19 (f) Track enrollment and outcomes through the public centralized  
20 higher education enrollment system;

21 (g) Assist other state educational agencies' collaborative  
22 efforts to develop a long-range enrollment plan for higher education  
23 including estimates to meet demographic and workforce needs;

24 (h) Support the workforce training and education coordinating  
25 board in evaluating and making public the performance of  
26 postsecondary education programs;

27 (i) Provide research that focuses on student transitions within  
28 and among the early learning, K-12, and higher education sectors in  
29 the P-20 system;

30 ((+i)) (j) Prepare a regular report on the educational and  
31 workforce outcomes of youth in the juvenile justice system, using  
32 data disaggregated by age, and by ethnic categories and racial  
33 subgroups in accordance with RCW 28A.300.042; and

34 ((+j)) (k) Make recommendations to the legislature as necessary  
35 to help ensure the goals and objectives of this section and RCW  
36 28A.655.210 and 28A.300.507 are met.

37 (3) The department of children, youth, and families,  
38 superintendent of public instruction, professional educator standards  
39 board, state board of education, state board for community and  
40 technical colleges, workforce training and education coordinating

1 board, student achievement council, public four-year institutions of  
2 higher education, department of social and health services, and  
3 employment security department shall work with the education data  
4 center to develop data-sharing and research agreements, consistent  
5 with applicable security and confidentiality requirements, to  
6 facilitate the work of the center. The education data center shall  
7 also develop data-sharing and research agreements with the  
8 administrative office of the courts to conduct research on  
9 educational and workforce outcomes using data maintained under RCW  
10 13.50.010(12) related to juveniles. Private, nonprofit institutions  
11 of higher education that provide programs of education beyond the  
12 high school level leading at least to the baccalaureate degree and  
13 are accredited by the Northwest association of schools and colleges  
14 or their peer accreditation bodies may also develop data-sharing and  
15 research agreements with the education data center, consistent with  
16 applicable security and confidentiality requirements. The education  
17 data center shall make data from collaborative analyses available to  
18 the education agencies and institutions that contribute data to the  
19 education data center to the extent allowed by federal and state  
20 security and confidentiality requirements applicable to the data of  
21 each contributing agency or institution.

22 NEW SECTION. **Sec. 4.** A new section is added to chapter 18.16  
23 RCW to read as follows:

24 The department shall cooperate with the workforce training and  
25 education coordinating board's responsibilities under section 2 of  
26 this act and shall provide information and data in a format that is  
27 accessible to the workforce training and education coordinating  
28 board.

### 29 **PART III**

#### 30 **HIGHER EDUCATION ACCOUNTING TRANSPARENCY**

31 NEW SECTION. **Sec. 5.** A new section is added to chapter 28B.10  
32 RCW to read as follows:

33 (1)(a) Beginning in the fiscal year ending June 30, 2020,  
34 institutions of higher education shall report to the accounting  
35 system under RCW 43.88.160(1) according to the standards and  
36 procedures required under RCW 43.88.160(5) for all public funds as  
37 defined in RCW 43.88.020.

1 (b) An institution of higher education may receive a waiver from  
2 complying with (a) of this subsection for the fiscal year ending June  
3 30, 2020, if the waiver is approved by the director of financial  
4 management.

5 (c) Beginning in the fiscal year ending June 30, 2021, no  
6 institution of higher education may receive a waiver from complying  
7 with (a) of this subsection.

8 (2) Institutions of higher education must not:

9 (a) Deposit or expend any moneys from the general fund into  
10 another account in the custody of the state treasurer or located  
11 outside the treasury; or

12 (b) Use any check, warrant, journal voucher, or transfer of  
13 moneys from the general fund to allocate costs or reimburse  
14 expenditures made from another account in the custody of the state  
15 treasurer or located outside the treasury.

16 **Sec. 6.** RCW 43.88.160 and 2015 3rd sp.s. c 1 s 303 and 2015 3rd  
17 sp.s. c 1 s 109 are each reenacted and amended to read as follows:

18 This section sets forth the major fiscal duties and  
19 responsibilities of officers and agencies of the executive branch.  
20 The regulations issued by the governor pursuant to this chapter shall  
21 provide for a comprehensive, orderly basis for fiscal management and  
22 control, including efficient accounting and reporting therefor, for  
23 the executive branch of the state government and may include, in  
24 addition, such requirements as will generally promote more efficient  
25 public management in the state.

26 (1) Governor; director of financial management. The governor,  
27 through the director of financial management, shall devise and  
28 supervise a modern and complete accounting system for each agency to  
29 the end that all revenues, expenditures, receipts, disbursements,  
30 resources, and obligations of the state shall be properly and  
31 systematically accounted for. The accounting system shall include the  
32 development of accurate, timely records and reports of all financial  
33 affairs of the state. The system shall also provide for central  
34 accounts in the office of financial management at the level of detail  
35 deemed necessary by the director to perform central financial  
36 management. The director of financial management shall adopt and  
37 periodically update an accounting procedures manual. Any agency  
38 maintaining its own accounting and reporting system shall comply with  
39 the updated accounting procedures manual and the rules of the

1 director adopted under this chapter. An agency may receive a waiver  
2 from complying with this requirement if the waiver is approved by the  
3 director. Waivers expire at the end of the fiscal biennium for which  
4 they are granted. The director shall forward notice of waivers  
5 granted to the appropriate legislative fiscal committees. The  
6 director of financial management may require such financial,  
7 statistical, and other reports as the director deems necessary from  
8 all agencies covering any period.

9 (2) Except as provided in chapter 43.88C RCW, the director of  
10 financial management is responsible for quarterly reporting of  
11 primary operating budget drivers such as applicable workloads,  
12 caseload estimates, and appropriate unit cost data. These reports  
13 shall be transmitted to the legislative fiscal committees or by  
14 electronic means to the legislative evaluation and accountability  
15 program committee. Quarterly reports shall include actual monthly  
16 data and the variance between actual and estimated data to date. The  
17 reports shall also include estimates of these items for the remainder  
18 of the budget period.

19 (3) The director of financial management shall report at least  
20 annually to the appropriate legislative committees regarding the  
21 status of all appropriated capital projects, including transportation  
22 projects, showing significant cost overruns or underruns. If funds  
23 are shifted from one project to another, the office of financial  
24 management shall also reflect this in the annual variance report.  
25 Once a project is complete, the report shall provide a final summary  
26 showing estimated start and completion dates of each project phase  
27 compared to actual dates, estimated costs of each project phase  
28 compared to actual costs, and whether or not there are any  
29 outstanding liabilities or unsettled claims at the time of  
30 completion.

31 (4) In addition, the director of financial management, as agent  
32 of the governor, shall:

33 (a) Develop and maintain a system of internal controls and  
34 internal audits comprising methods and procedures to be adopted by  
35 each agency that will safeguard its assets, check the accuracy and  
36 reliability of its accounting data, promote operational efficiency,  
37 and encourage adherence to prescribed managerial policies for  
38 accounting and financial controls. The system developed by the  
39 director shall include criteria for determining the scope and



1 comprehensiveness of internal controls required by classes of  
2 agencies, depending on the level of resources at risk.

3 (i) For those agencies that the director determines internal  
4 audit is required, the agency head or authorized designee shall be  
5 assigned the responsibility and authority for establishing and  
6 maintaining internal audits following professional audit standards  
7 including generally accepted government auditing standards or  
8 standards adopted by the institute of internal auditors, or both.

9 (ii) For those agencies that the director determines internal  
10 audit is not required, the agency head or authorized designee may  
11 establish and maintain internal audits following professional audit  
12 standards including generally accepted government auditing standards  
13 or standards adopted by the institute of internal auditors, or both,  
14 but at a minimum must comply with policies as established by the  
15 director to assess the effectiveness of the agency's systems of  
16 internal controls and risk management processes;

17 (b) Make surveys and analyses of agencies with the object of  
18 determining better methods and increased effectiveness in the use of  
19 manpower and materials; and the director shall authorize expenditures  
20 for employee training to the end that the state may benefit from  
21 training facilities made available to state employees;

22 (c) Establish policies for allowing the contracting of child care  
23 services;

24 (d) Report to the governor with regard to duplication of effort  
25 or lack of coordination among agencies;

26 (e) Review any pay and classification plans, and changes  
27 thereunder, developed by any agency for their fiscal impact:  
28 PROVIDED, That none of the provisions of this subsection shall affect  
29 merit systems of personnel management now existing or hereafter  
30 established by statute relating to the fixing of qualifications  
31 requirements for recruitment, appointment, or promotion of employees  
32 of any agency. The director shall advise and confer with agencies  
33 including appropriate standing committees of the legislature as may  
34 be designated by the speaker of the house and the president of the  
35 senate regarding the fiscal impact of such plans and may amend or  
36 alter the plans, except that for the following agencies no amendment  
37 or alteration of the plans may be made without the approval of the  
38 agency concerned: Agencies headed by elective officials;

39 (f) Fix the number and classes of positions or authorized  
40 employee years of employment for each agency and during the fiscal

1 period amend the determinations previously fixed by the director  
2 except that the director shall not be empowered to fix the number or  
3 the classes for the following: Agencies headed by elective officials;

4 (g) Adopt rules to effectuate provisions contained in (a) through  
5 (f) of this subsection.

6 (5) The office of financial management and institutions of higher  
7 education as defined in RCW 28B.10.016 shall update the accounting  
8 procedures manual under subsection (1) of this section to include  
9 appropriate standards and procedures to allow institutions of higher  
10 education to report to the accounting system under subsection (1) of  
11 this section information of interest to the legislature. The office  
12 of financial management shall notify the fiscal committees of the  
13 legislature of these standards and procedures and any future updates.  
14 The standards and procedures must allow, at a minimum, institutions  
15 of higher education to report detail in the following areas:

16 (a) Spending and staffing levels for different types of faculty,  
17 including part-time and adjunct faculty;

18 (b) Spending by campus and department;

19 (c) Spending by degree program as defined by the classification  
20 of instructional programs;

21 (d) Tuition revenue by campus, student residency status, and  
22 tuition type;

23 (e) Revenue and spending for auxiliary activities such as  
24 housing, dining, and intercollegiate athletics;

25 (f) Spending and forgone revenue for financial aid and tuition  
26 waivers by award type;

27 (g) Spending on information technology consistent with the office  
28 of the chief information officer policies on technology business  
29 management; and

30 (h) Revenue and spending of student fees by type.

31 (6) The treasurer shall:

32 (a) Receive, keep, and disburse all public funds of the state not  
33 expressly required by law to be received, kept, and disbursed by some  
34 other persons: PROVIDED, That this subsection shall not apply to  
35 those public funds of the institutions of higher learning which are  
36 not subject to appropriation;

37 (b) Receive, disburse, or transfer public funds under the  
38 treasurer's supervision or custody;

39 (c) Keep a correct and current account of all moneys received and  
40 disbursed by the treasurer, classified by fund or account;

1 (d) Coordinate agencies' acceptance and use of credit cards and  
2 other payment methods, if the agencies have received authorization  
3 under RCW 43.41.180;

4 (e) Perform such other duties as may be required by law or by  
5 regulations issued pursuant to this law.

6 It shall be unlawful for the treasurer to disburse public funds  
7 in the treasury except upon forms or by alternative means duly  
8 prescribed by the director of financial management. These forms or  
9 alternative means shall provide for authentication and certification  
10 by the agency head or the agency head's designee that the services  
11 have been rendered or the materials have been furnished; or, in the  
12 case of loans or grants, that the loans or grants are authorized by  
13 law; or, in the case of payments for periodic maintenance services to  
14 be performed on state owned equipment, that a written contract for  
15 such periodic maintenance services is currently in effect; and the  
16 treasurer shall not be liable under the treasurer's surety bond for  
17 erroneous or improper payments so made. When services are lawfully  
18 paid for in advance of full performance by any private individual or  
19 business entity other than equipment maintenance providers or as  
20 provided for by RCW 42.24.035, such individual or entity other than  
21 central stores rendering such services shall make a cash deposit or  
22 furnish surety bond coverage to the state as shall be fixed in an  
23 amount by law, or if not fixed by law, then in such amounts as shall  
24 be fixed by the director of the department of enterprise services but  
25 in no case shall such required cash deposit or surety bond be less  
26 than an amount which will fully indemnify the state against any and  
27 all losses on account of breach of promise to fully perform such  
28 services. No payments shall be made in advance for any equipment  
29 maintenance services to be performed more than twelve months after  
30 such payment except that institutions of higher education as defined  
31 in RCW 28B.10.016 and the consolidated technology services agency  
32 created in RCW 43.105.006 may make payments in advance for equipment  
33 maintenance services to be performed up to sixty months after such  
34 payment. Any such bond so furnished shall be conditioned that the  
35 person, firm or corporation receiving the advance payment will apply  
36 it toward performance of the contract. The responsibility for  
37 recovery of erroneous or improper payments made under this section  
38 shall lie with the agency head or the agency head's designee in  
39 accordance with rules issued pursuant to this chapter. Nothing in  
40 this section shall be construed to permit a public body to advance

1 funds to a private service provider pursuant to a grant or loan  
2 before services have been rendered or material furnished.

3 ~~((6))~~ (7) The state auditor shall:

4 (a) Report to the legislature the results of current post audits  
5 that have been made of the financial transactions of each agency; to  
6 this end the auditor may, in the auditor's discretion, examine the  
7 books and accounts of any agency, official, or employee charged with  
8 the receipt, custody, or safekeeping of public funds. Where feasible  
9 in conducting examinations, the auditor shall utilize data and  
10 findings from the internal control system prescribed by the office of  
11 financial management. The current post audit of each agency may  
12 include a section on recommendations to the legislature as provided  
13 in (c) of this subsection.

14 (b) Give information to the legislature, whenever required, upon  
15 any subject relating to the financial affairs of the state.

16 (c) Make the auditor's official report on or before the thirty-  
17 first of December which precedes the meeting of the legislature. The  
18 report shall be for the last complete fiscal period and shall include  
19 determinations as to whether agencies, in making expenditures,  
20 complied with the laws of this state. The state auditor is authorized  
21 to perform or participate in performance verifications and  
22 performance audits as expressly authorized by the legislature in the  
23 omnibus biennial appropriations acts or in the performance audit work  
24 plan approved by the joint legislative audit and review committee.  
25 The state auditor, upon completing an audit for legal and financial  
26 compliance under chapter 43.09 RCW or a performance verification, may  
27 report to the joint legislative audit and review committee or other  
28 appropriate committees of the legislature, in a manner prescribed by  
29 the joint legislative audit and review committee, on facts relating  
30 to the management or performance of governmental programs where such  
31 facts are discovered incidental to the legal and financial audit or  
32 performance verification. The auditor may make such a report to a  
33 legislative committee only if the auditor has determined that the  
34 agency has been given an opportunity and has failed to resolve the  
35 management or performance issues raised by the auditor. If the  
36 auditor makes a report to a legislative committee, the agency may  
37 submit to the committee a response to the report. This subsection  
38 ~~((6))~~ (7) shall not be construed to authorize the auditor to  
39 allocate other than de minimis resources to performance audits except  
40 as expressly authorized in the appropriations acts or in the

1 performance audit work plan. The results of a performance audit  
2 conducted by the state auditor that has been requested by the joint  
3 legislative audit and review committee must only be transmitted to  
4 the joint legislative audit and review committee.

5 (d) Be empowered to take exception to specific expenditures that  
6 have been incurred by any agency or to take exception to other  
7 practices related in any way to the agency's financial transactions  
8 and to cause such exceptions to be made a matter of public record,  
9 including disclosure to the agency concerned and to the director of  
10 financial management. It shall be the duty of the director of  
11 financial management to cause corrective action to be taken within  
12 six months, such action to include, as appropriate, the withholding  
13 of funds as provided in RCW 43.88.110. The director of financial  
14 management shall annually report by December 31st the status of audit  
15 resolution to the appropriate committees of the legislature, the  
16 state auditor, and the attorney general. The director of financial  
17 management shall include in the audit resolution report actions taken  
18 as a result of an audit including, but not limited to, types of  
19 personnel actions, costs and types of litigation, and value of  
20 recouped goods or services.

21 (e) Promptly report any irregularities to the attorney general.

22 (f) Investigate improper governmental activity under chapter  
23 42.40 RCW.

24 (g) Audit the information reported by institutions of higher  
25 education under section 5 of this act for completeness and accuracy.

26 In addition to the authority given to the state auditor in this  
27 subsection (~~((6))~~) (7), the state auditor is authorized to conduct  
28 performance audits identified in RCW 43.09.470. Nothing in this  
29 subsection (~~((6))~~) (7) shall limit, impede, or restrict the state  
30 auditor from conducting performance audits identified in RCW  
31 43.09.470.

32 (~~((7))~~) (8) The joint legislative audit and review committee may:

33 (a) Make post audits of the financial transactions of any agency  
34 and management surveys and program reviews as provided for in chapter  
35 44.28 RCW as well as performance audits and program evaluations. To  
36 this end the joint committee may in its discretion examine the books,  
37 accounts, and other records of any agency, official, or employee.

38 (b) Give information to the legislature or any legislative  
39 committee whenever required upon any subject relating to the  
40 performance and management of state agencies.

1 (c) Make a report to the legislature which shall include at least  
2 the following:

3 (i) Determinations as to the extent to which agencies in making  
4 expenditures have complied with the will of the legislature and in  
5 this connection, may take exception to specific expenditures or  
6 financial practices of any agencies; and

7 (ii) Such plans as it deems expedient for the support of the  
8 state's credit, for lessening expenditures, for promoting frugality  
9 and economy in agency affairs, and generally for an improved level of  
10 fiscal management.

--- END ---