

RCW 43.09.2856 School district audits—School district compliance with RCW 28A.150.276 and 28A.505.240—Report of findings.

(1) Beginning with the 2019-20 school year, to ensure that school district local revenues are used solely for purposes of enriching the state's statutory program of basic education, the state auditor's regular financial audits of school districts must include a review of the expenditure of school district local revenues for compliance with RCW 28A.150.276, including the spending plan approved by the superintendent of public instruction under RCW 28A.505.240 and its implementation, and any supplemental contracts entered into under RCW 28A.400.200. The audit must also include a review of the expenditure schedule and supporting documentation required by RCW 28A.320.330(1)(c).

(2) If an audit under subsection (1) of this section results in findings that a school district has failed to comply with these requirements, then within ninety days of completing the audit the auditor must report the findings to the superintendent of public instruction, the office of financial management, and the education and operating budget committees of the legislature. 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 shall be reduced by the expenditure amount identified by the state auditor.

(3) The use of the state allocation provided for professional learning under RCW 28A.150.415 must be audited as part of the regular financial audits of school districts by the state auditor's office to ensure compliance with the limitations and conditions of RCW 28A.150.415. [2019 c 410 s 4; (2019 c 387 s 5 expired December 1, 2021); 2018 c 266 s 406; 2017 3rd sp.s. c 13 s 503.]

Expiration date—2019 c 387 s 5: "Section 5 of this act expires December 1, 2021." [2019 c 387 s 6.]

Intent—Findings—2019 c 387: See note following RCW 28A.150.392.

Intent—2017 3rd sp.s. c 13: See note following RCW 28A.150.410.