

**RCW 43.09.310 Audit of statewide combined financial statements—
Post-audits of state agencies—Periodic audits—Reports—Filing.** (1)

Except as provided in subsection (2) of this section, the state auditor shall annually audit the statewide combined financial statements prepared by the office of financial management and make post-audits of state agencies. Post-audits of state agencies shall be made at such periodic intervals as is determined by the state auditor. Audits of combined financial statements shall include determinations as to the validity and accuracy of accounting methods, procedures and standards utilized in their preparation, as well as the accuracy of the financial statements themselves. A report shall be made of each such audit and post-audit upon completion thereof, and one copy shall be transmitted to the governor, one to the director of financial management, one to the state agency audited, one to the joint legislative audit and review committee, one each to the standing committees on ways and means of the house and senate, one to the chief clerk of the house, one to the secretary of the senate, and at least one shall be kept on file in the office of the state auditor. A copy of any report containing findings of noncompliance with state law shall be transmitted to the attorney general and shall be subject to the process provided in RCW 43.09.312.

(2) Audits of the department of labor and industries must be coordinated with the audits required under RCW 51.44.115 to avoid duplication of audits. [2017 c 66 s 1; 2005 c 387 s 2; 1996 c 288 s 35; 1995 c 301 s 22; 1981 c 217 s 1; 1979 c 151 s 92; 1975-'76 2nd ex.s. c 17 s 1. Prior: 1975 1st ex.s. c 293 s 1; 1975 1st ex.s. c 193 s 1; 1971 ex.s. c 170 s 2; 1965 c 8 s 43.09.310; prior: 1947 c 114 s 1; 1941 c 196 s 3; Rem. Supp. 1947 s 11018-3.]

Severability—1971 ex.s. c 170: See note following RCW 43.09.050.

Reports of post-audits: RCW 43.88.160.