

**RCW 43.09.416 Auditing services revolving account—Allocation of costs to funds, accounts, and agencies—Billing rate.** The state auditor shall keep such records as are necessary to facilitate proper allocation of costs to funds and accounts and state agencies served and the director of financial management shall prescribe appropriate accounting procedures to accurately allocate costs to funds and accounts and state agencies served. The billing rate shall be established based on costs incurred in the prior biennium and anticipated costs in the new biennium. Those expenses related to training, maintenance of working capital including reserves for late and uncollectible accounts, and necessary adjustments to billings, shall be considered as expenses of auditing public accounts. Working capital shall not exceed five percent of the auditing services revolving account appropriation. [1995 c 301 s 28; 1987 c 165 s 2; 1981 c 336 s 4.]

**Effective date—1981 c 336:** See note following RCW 43.09.410.