

RCW 44.28.075 Performance audits—Scope. (1) Subject to the requirements of the performance audit work plan approved by the joint committee under RCW 44.28.083, performance audits may, in addition to the determinations that may be made in such an audit as specified in RCW 44.28.005, include the following:

(a) An examination of the costs and benefits of agency programs, functions, and activities;

(b) Identification of viable alternatives for reducing costs or improving service delivery;

(c) Identification of gaps and overlaps in service delivery, along with corrective action; and

(d) Comparison with other states whose agencies perform similar functions, as well as their relative funding levels and performance.

(2) As part of a performance audit, the legislative auditor may review the costs of programs recently implemented by the legislature to compare actual agency costs with the appropriations provided and the cost estimates that were included in the fiscal note for the program at the time the program was enacted. [1996 c 288 § 10.]