

**RCW 43.09.200 Local government accounting—Uniform system of accounting.** The state auditor shall formulate, prescribe, and install a system of accounting and reporting for all local governments, which shall be uniform for every public institution, and every public office, and every public account of the same class.

The system shall exhibit true accounts and detailed statements of funds collected, received, and expended for account of the public for any purpose whatever, and by all public officers, employees, or other persons.

The accounts shall show the receipt, use, and disposition of all public property, and the income, if any, derived therefrom; all sources of public income, and the amounts due and received from each source; all receipts, vouchers, and other documents kept, or required to be kept, necessary to isolate and prove the validity of every transaction; all statements and reports made or required to be made, for the internal administration of the office to which they pertain; and all reports published or required to be published, for the information of the people regarding any and all details of the financial administration of public affairs. [1995 c 301 s 9; 1965 c 8 s 43.09.200. Prior: 1909 c 76 s 2; RRS s 9952.]

*Electronic transfer of public funds to be in compliance with: RCW 39.58.750.*

*School districts budgets to be in compliance with: RCW 28A.505.120.*