

**RCW 43.09.282 Local government accounting—Municipal revolving account—Records of auditing costs.** For the purposes of centralized funding, accounting, and distribution of the costs of the audits performed on local governments by the state auditor, there is hereby created an account entitled the municipal revolving account. The state treasurer shall be custodian of the account. All moneys received by the state auditor or by any officer or employee thereof shall be deposited with the state treasurer and credited to the municipal revolving account. Only the state auditor or the auditor's designee may authorize expenditures from the account. No appropriation is required for expenditures. The state auditor shall keep such records as are necessary to detail the auditing costs attributable to the various types of local governments. During the 2009-2011 fiscal biennium, the state auditor shall reduce the municipal revolving account charges for financial audits performed on local governments by five percent. [2009 c 564 s 928; 2008 c 328 s 6007; 1995 c 301 s 20; 1982 c 206 s 2; 1965 c 8 s 43.09.282. Prior: 1963 c 209 s 6.]

**Effective date—2009 c 564:** See note following RCW 2.68.020.

**Part headings not law—Severability—Effective date—2008 c 328:**  
See notes following RCW 43.155.050.

**Effective date—1982 c 206 s 2:** "Section 2 of this act shall take effect on July 1, 1983." [1982 c 206 s 4.]