

**RCW 44.28.083 Performance audit work plans.** (1) At the conclusion of the regular legislative session of each odd-numbered year, the joint legislative audit and review committee shall develop and approve a performance audit work plan for the ensuing biennium. The biennial work plan may be modified, as necessary, at the conclusion of other legislative sessions to reflect actions taken by the legislature and the joint committee. The work plan shall include a description of each performance audit, and the cost of completing the audits on the work plan shall be limited to the funds appropriated to the joint committee. Approved performance audit work plans shall be transmitted to the entire legislature by July 1st following the conclusion of each regular session of an odd-numbered year and as soon as practical following other legislative sessions.

(2) Among the factors to be considered in preparing the work plans are:

(a) Whether a program newly created or significantly altered by the legislature warrants continued oversight because (i) the fiscal impact of the program is significant, or (ii) the program represents a relatively high degree of risk in terms of reaching the stated goals and objectives for that program;

(b) Whether implementation of an existing program has failed to meet its goals and objectives by any significant degree;

(c) Whether a follow-up audit would help ensure that previously identified recommendations for improvements were being implemented; and

(d) Whether an assignment for the joint committee to conduct a performance audit has been mandated in legislation.

(3) The legislative auditor may consult with the chairs and staff of appropriate legislative committees, the state auditor, and the director of financial management in developing the performance audit work plan. [2010 c 26 s 3; 1996 c 288 s 12; 1993 c 406 s 5. Formerly RCW 44.28.180.]

**Short title—1993 c 406:** See note following RCW 43.88.020.