- WAC 392-115-005 Authority. The authority for this chapter is Substitute Senate Bill No. 5394 which authorizes the superintendent to set policy and procedure for resolution of monetary and nonmonetary audit findings involving state money and RCW 28A.300.070 which authorizes the superintendent of public instruction to receive and administer federal moneys in accordance with federal acts—to wit;
- (1) U.S. Public Law 98-502 (Single Audit Act of 1984) and U.S. Public Law 104-156 (Single Audit Act Amendments) and its implementing federal rules and regulations that require the superintendent of public instruction to resolve audit findings against governmental organizations receiving federal moneys that the superintendent of public instruction receives and administers;
- (2) U.S. Public Law 89-64 and amendments thereto (Child Nutrition Act of 1966) and its implementing rules and regulations that require the superintendent of public instruction to resolve audit findings against those organizations operating child care programs and receiving federal moneys received and administered by the superintendent of public instruction; or
- (3) U.S. Office of Management and Budget Circular A-133 and successors that require the superintendent of public instruction to resolve audit findings against those organizations receiving federal moneys administered and received by the superintendent of public instruction.
- (4) U.S. Public Law 100-297 (Elementary and Secondary School Improvement Act of 1988) and U.S. Public Law 103-382 (Improving America Schools Act) implementing rules and regulations that require the superintendent of public instruction to consider audit findings to be prima facie evidence, and the burden of proof to set aside an audit finding rests with the subrecipient.
- (5) U.S. Public Law 94-142 (Individuals with Disabilities Education Act) and amendments thereto that require the superintendent of public instruction to provide a free and appropriate education to students with disabilities.

[Statutory Authority: 1997 c 167 and chapter 28A.300 RCW. WSR 98-05-008 (Order 98-02), § 392-115-005, filed 2/4/98, effective 3/7/98. Statutory Authority: RCW 28A.300.070. WSR 91-07-007 (Order 91-04), § 392-115-005, filed 3/8/91, effective 4/8/91.]