

FORM OF ORDER AND TRANSMITTAL BY AGENCY HAVING SINGLE HEAD

State of Washington

STATE AUDITOR

(agency name)

Administrative Order No. N/A

(1) I, Robert V. Graham, director of Office of State Auditor

do promulgate and adopt at Olympia, Washington (place)

the annexed rules relating to:

Section 3, chapter 206, Laws of 1982 (SHB 855). Rules to provide a procedure whereby a taxing district may appeal charges levied under RCW 43.09.280. Such procedure shall provide for an administrative review process and an external review process which shall be advisory to the State Auditor's Office.

(2) ALTERNATIVE A. Use only for Adoption of Permanent Rules.

This action is taken pursuant to Notice No. 82-11-096 filed with the code reviser on 5/19/82. Such rules shall take effect:

- [X] pursuant to RCW 34.04.040(2).
[] at a later date, such date being

(2) ALTERNATIVE B. Use only for Adoption of Emergency Rules.

I, find that an emergency exists and that the foregoing order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting such emergency is:

Such rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

(3) Pursuant to the requirements of RCW 34.04.026 that "every agency shall incorporate the most specific, but in no case omit all, of the following language alternatives when adopting or amending rules" (fill in statement (a), (b), or (c) as appropriate):

[X] (a) This rule is promulgated pursuant to ~~RCW~~ Section 3, chapter 206, Laws of 1982 and is intended to administratively implement that statute.

[] (b) This rule is promulgated pursuant to RCW which directs that the

(agency) has authority to implement the provisions of

(name of act or RCW citation)

[] (c) This rule is promulgated under the general rule-making authority of the

(agency)

as authorized in RCW

(4) The undersigned hereby declares that he has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) or the Higher Education Administrative Procedure Act (chapter 28B.19 RCW), as appropriate, and the State Register Act (chapter 34.08 RCW).

(5) This order after being first recorded in the order register of this agency is herewith transmitted to the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 1-12 WAC.

APPROVED AND ADOPTED June 25 19 82

STATE OF WASHINGTON FILED

JUN 28 1982

By: Robert V. Graham

State Auditor Title

CODE REVISER'S OFFICE WSR 82-14-023

CHAPTER 48-20 WAC
LOCAL AUDIT COSTS APPEAL

NEW SECTION


WAC 48-20-010,  Definitions.

(1) "Local government" includes any municipal corporation, taxing district, or other governmental unit subject to audit by the Division of Municipal Corporations, acting through its legally constituted legislative body or its designee.

(2) "Local government association" means any generally recognized association or organization whose membership consists exclusively or principally of local government units or their officers.


(3) "Officers of a local government association" includes any person serving as an elected officer of a local government association or any person employed by a local government association as its executive director or any person with duties equivalent to those of an executive director.

NEW SECTION

WAC 48-20-020,  Notification to chief examiner.

A local government which disagrees with a bill for services issued to it by the Division of Municipal Corporations shall notify the chief examiner of the Division of Municipal Corporations in writing within fourteen days after receipt of the bill. The writing shall include the local government's reasons for challenging the bill and any other information the local government deems pertinent.

NEW SECTION

WAC 48-20-030,  Response of chief examiner.

The chief examiner shall review any bill challenged by a local government, together with the reasons for the challenge. Within seven days of receipt of notification from the local government, the chief examiner shall respond in writing to the local government, either reaffirming the bill or modifying it, and stating the reasons for his action.

NEW SECTION

WAC 48-20-040. Appeal to internal appeals board. Within seven days after receiving the chief examiner's written response, the local government may appeal the matter to the internal appeals board by writing directed to the chief examiner. The internal appeals board shall consist of the assistant state auditor and two deputy state auditors designated by the state auditor, neither of whom shall have direct responsibility for the conduct of audits. The internal appeals board shall review the matter and may reaffirm or modify the disputed bill. Within seven days of the appeal, the internal appeals board shall issue written findings and mail them to the local government.

NEW SECTION

WAC 48-20-050. Appeal to external appeals board. Within seven days of receipt of the written findings of the internal appeals board, a local government not satisfied with the findings may appeal to an external appeals board by addressing a written notice to the chief examiner. The written notice shall specify the grounds for appeal and shall designate the person selected by the local government to serve on the external appeals board.


NEW SECTION

WAC 48-20-060. External appeals board --membership. The external appeals board shall consist of three officers of local government associations, one selected by the local government at the time of its appeal, one selected by the chief examiner after receipt of the notice of appeal, and the third to be selected by the other two members.

NEW SECTION



WAC 48-20-070. External appeals board review. The external appeals board shall review the challenged bill, together with any other pertinent material furnished by the local government and the state auditor's office. Within ten days after its selection, the external appeals board shall submit written findings and recommendations to the state auditor and to the local government.

NEW SECTION


WAC 48-20-080.  Review and final decision by state auditor.

Within ten days after receipt of the findings and recommendation of the external appeals board, the state auditor shall issue a final written decision accepting, rejecting, or modifying the recommendation of the appeals board. The final decision shall be delivered to the local government, which shall promptly pay the bill as rendered in the final decision.

NEW SECTION

WAC 48-20-090.  Failure to follow procedure -  waiver. Any local government which fails to follow the appeal procedures outlined in this chapter will be deemed to have waived its appeal, and shall promptly pay any bill submitted by the state auditor.

NEW SECTION

WAC 48-20-100.  Appeal board administrative costs. The office of the state auditor will provide facilities, clerical staff, and necessary expenses for appeals boards selected pursuant to this chapter.