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SENATE BILL 5183

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State of Washington

54th Legislature

1995 Regular Session

By Senators Hale, Haugen, Winsley and Deccio

Read first time 01/13/95. Referred to Committee on Government Operations.

1 AN ACT Relating to county auditors; amending RCW 36.22.010,  
2 36.22.020, 36.22.060, 36.27.020, 36.32.210, 36.32.215, 36.33.010,  
3 36.40.040, 36.80.040, 42.24.115, and 42.24.150; and repealing RCW  
4 36.32.213 and 36.80.060.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 36.22.010 and 1984 c 128 s 2 are each amended to read  
7 as follows:

8 The county auditor:

9 (1) Shall be recorder of deeds and other instruments in writing  
10 which by law are to be filed and recorded in and for the county for  
11 which he or she is elected;

12 ~~(2) ((Shall examine and settle the accounts of all persons indebted~~  
13 ~~to the county or who hold money payable into the county treasury,~~  
14 ~~certify the amount to the treasurer, and give to the person paying, a~~  
15 ~~discharge upon presentation and filing of the treasurer's receipt~~  
16 ~~therefor, charging the treasurer with the amount;~~

17 ~~(3))~~ Shall keep an account current with the county treasurer,  
18 charge ~~((him with))~~ all money received as shown by ~~((his))~~ receipts  
19 issued and credit ~~((him with))~~ all disbursements paid out according to

1 the record of settlement of the treasurer with the ((board of county  
2 commissioners)) legislative authority;

3 ((+4)) (3) Shall make out and transmit to the state auditor a  
4 complete statement of the state fund account with the county for the  
5 past fiscal year certified by his or her certificate and seal,  
6 immediately after the completion of the annual settlement of the county  
7 treasurer with the ((board of county commissioners)) legislative  
8 authority.

9 ((This statement shall show:

10 The total amount of tax levy for the current year as returned on  
11 the original assessment roll;

12 The amount of the supplemental taxes levied by the treasurer;

13 The amount collected from delinquent tax rolls of previous years,  
14 since the last report;

15 The amount of errors, double assessments, and rebates allowed on  
16 settlement of the treasurer with the board of county commissioners;

17 The amount paid to the state treasurer since the last annual  
18 settlement and all such other credits as the county may be entitled to  
19 receive in abatement of state taxes;

20 The balance of the delinquent tax account for the current year.))  
21 The statement must be available to the public;

22 ((+5)) (4) Shall make available a complete exhibit of the prior-  
23 year finances of the county ((immediately after the July settlement  
24 between the county treasurer and the county commissioners. He shall  
25 cause the exhibit to be published in some newspaper printed within the  
26 county; if there is none, he shall post the exhibit in a conspicuous  
27 place in his office.

28 The exhibit shall show:

29 The amount of taxes assessed in the county for the preceding year  
30 for state, county, road, bridge, school, and other purposes;

31 The amount of taxes collected on such assessment;

32 The amount of money received from other sources;

33 The amount received into the treasury;

34 The amount still due and not collected;

35 The number of warrants issued, the several purposes for which they  
36 were issued, the amount for each purpose, and the total amount;

37 The total amount of warrants redeemed;

38 The amount of outstanding warrants;

39 The present condition of the treasury;

1       Remarks)) including, but not limited to, a statement of financial  
2 condition and financial operation in accordance with standards  
3 developed by the state auditor. This exhibit shall be made available  
4 after the financial records are closed for the prior year.

5       ~~((6))~~ (5) Shall make out a register of all warrants legally  
6 authorized and directed to be issued by ~~((any superior court cost bill,~~  
7 ~~not earlier than ten days after receipt thereof, or by the board of~~  
8 ~~county commissioners))~~ the legislative body at any regular~~((~~  
9 ~~adjourned,))~~ or special meeting ~~((thereof, not earlier than ten days~~  
10 ~~after adjournment. He shall also make out a certified copy of the~~  
11 ~~register of warrants under his hand and seal and deliver it forthwith~~  
12 ~~to the county treasurer who shall record it in a book kept for that~~  
13 ~~purpose)).~~ The auditor shall make the data available to the county  
14 treasurer. The auditor shall ~~((file and carefully preserve))~~ retain  
15 the original ~~((in his office))~~ of the register of warrants for future  
16 reference. ~~((The register of warrants shall be part of the records of~~  
17 ~~the county.~~

18       ~~(7) Shall examine the books of the treasurer between the first and~~  
19 ~~tenth of each month and see that they have been correctly kept.~~

20       ~~(8))~~ (6) As clerk of the ~~((board of county commissioners))~~  
21 legislative authority, shall:

22       Record all of the proceedings of the ~~((board))~~ legislative  
23 authority;

24       Make full entries of all of their resolutions and decisions on all  
25 questions concerning the raising of money for and the allowance of  
26 accounts against the county;

27       Record the vote of each member on any question upon which there is  
28 a division or at the request of any member present;

29       Sign all orders made and warrants issued by order of the ~~((board))~~  
30 legislative authority for the payment of money;

31       Record the reports of the county treasurer of the receipts and  
32 disbursements of the county;

33       Preserve and file all accounts acted upon by the ~~((board))~~  
34 legislative authority;

35       Preserve and file all petitions and applications for franchises and  
36 record the action of the ~~((board))~~ legislative authority thereon;

37       Record all orders levying taxes;

38       Perform all other duties required by any rule or order of the  
39 ~~((board))~~ legislative authority.

1       The auditor, with the consent of the legislative authority may  
2 delegate the function of clerk of the legislative authority, to another  
3 office or department.

4       **Sec. 2.** RCW 36.22.020 and 1963 c 4 s 36.22.020 are each amended to  
5 read as follows:

6       It shall be the duty of the county auditor ~~((of each county))~~ or  
7 where the function has been delegated by the auditor and the  
8 legislative authority to another office or department, within fifteen  
9 days after the adjournment of each regular term, to publish a summary  
10 of the proceedings of the ~~((board of county commissioners))~~ legislative  
11 authority at such term, in any newspaper published in the county or  
12 having a general circulation therein, or the auditor may post copies of  
13 such proceedings in three of the most public places in the county. The  
14 seal of the county commissioners for each county, used by the county  
15 auditor as clerk to attest the proceedings of the ~~((board of county~~  
16 ~~commissioners))~~ legislative authority, shall be and remain in the  
17 custody of the county auditor ~~((as clerk of the board))~~, and ~~((said))~~  
18 the auditor is hereby authorized to use such seal in attestation of all  
19 ~~((his))~~ official acts, whether as clerk of ~~((said board))~~ the  
20 legislative authority, as auditor or recorder of deeds; and all  
21 certificates, exemplifications of records, or other acts ~~((by him))~~  
22 performed as county auditor, certified under the seal of ~~((said))~~ the  
23 county commissioners, ~~((heretofore made or hereafter to be made))~~  
24 pursuant to this section, in this state, shall be as valid and legally  
25 binding as though attested by a seal of office of the ~~((said))~~ county  
26 auditor.

27       **Sec. 3.** RCW 36.22.060 and 1963 c 4 s 36.22.060 are each amended to  
28 read as follows:

29       ~~((He shall carefully keep proper warrant books, and))~~ The auditor  
30 shall maintain a record of when a warrant is issued ~~((the stub shall be~~  
31 ~~carefully retained, upon which shall be recorded the))~~. The record  
32 shall include the warrant number, date, name of payee, amount, nature  
33 of claims, or services ~~((briefly stated and by whom allowed. In all~~  
34 ~~cases where multiple warrants are issued for one claim the auditor must~~  
35 ~~preserve as many stub entries as there have been warrants issued,~~  
36 ~~noting upon each stub the claim for which it was issued and the number~~

1 of warrants which aggregate the amount of the entire claim allowed))  
2 provided.

3 **Sec. 4.** RCW 36.27.020 and 1987 c 202 s 205 are each amended to  
4 read as follows:

5 The prosecuting attorney shall:

6 (1) Be legal adviser of the (~~board of county commissioners~~)  
7 legislative authority, giving them his or her written opinion when  
8 required by the (~~board~~) legislative authority or the chairperson  
9 thereof touching any subject which the (~~board~~) legislative authority  
10 may be called or required to act upon relating to the management of  
11 county affairs;

12 (2) Be legal adviser to all county and precinct officers and school  
13 directors in all matters relating to their official business, and when  
14 required draw up all instruments of an official nature for the use of  
15 said officers;

16 (3) Appear for and represent the state, county, and all school  
17 districts subject to the supervisory control and direction of the  
18 attorney general in all criminal and civil proceedings in which the  
19 state or the county or any school district in the county may be a  
20 party;

21 (4) Prosecute all criminal and civil actions in which the state or  
22 the county may be a party, defend all suits brought against the state  
23 or the county, and prosecute actions upon forfeited recognizances and  
24 bonds and actions for the recovery of debts, fines, penalties, and  
25 forfeitures accruing to the state or the county;

26 (5) Attend and appear before and give advice to the grand jury when  
27 cases are presented to it for consideration and draw all indictments  
28 when required by the grand jury;

29 (6) Institute and prosecute proceedings before magistrates for the  
30 arrest of persons charged with or reasonably suspected of felonies when  
31 the prosecuting attorney has information that any such offense has been  
32 committed and the prosecuting attorney shall for that purpose attend  
33 when required by them if the prosecuting attorney is not then in  
34 attendance upon the superior court;

35 (7) Carefully tax all cost bills in criminal cases and take care  
36 that no useless witness fees are taxed as part of the costs and that  
37 the officers authorized to execute process tax no other or greater fees  
38 than the fees allowed by law;

1 (8) Receive all cost bills in criminal cases before district judges  
2 at the trial of which the prosecuting attorney was not present, before  
3 they are lodged with the (~~board of county commissioners~~) legislative  
4 authority for payment, whereupon the prosecuting attorney may retax the  
5 same and the prosecuting attorney must do so if the (~~board of county~~  
6 ~~commissioners~~) legislative authority deems any bill exorbitant or  
7 improperly taxed;

8 (9) Present all violations of the election laws which may come to  
9 the prosecuting attorney's knowledge to the special consideration of  
10 the proper jury;

11 (~~(10) (Examine at least once in each year the public records and~~  
12 ~~books of the auditor, assessor, treasurer, superintendent of schools,~~  
13 ~~and sheriff of his or her county and report to the board of county~~  
14 ~~commissioners every failure, refusal, omission, or neglect of such~~  
15 ~~officers to keep such records and books as required by law;~~

16 (~~(11)~~) Examine once in each year the official bonds of all county  
17 and precinct officers and report to the (~~board of county~~  
18 ~~commissioners~~) legislative authority any defect in the bonds of any  
19 such officer;

20 (~~(12)~~) (11) Make an annual report to the governor as of the 31st  
21 of December of each year setting forth the amount and nature of  
22 business transacted by the prosecuting attorney in that year with such  
23 other statements and suggestions as the prosecuting attorney may deem  
24 useful;

25 (~~(13)~~) (12) Send to the state liquor control board at the end of  
26 each year a written report of all prosecutions brought under the state  
27 liquor laws in the county during the preceding year, showing in each  
28 case, the date of trial, name of accused, nature of charges,  
29 disposition of case, and the name of the judge presiding;

30 (~~(14)~~) (13) Seek to reform and improve the administration of  
31 criminal justice and stimulate efforts to remedy inadequacies or  
32 injustice in substantive or procedural law.

33 **Sec. 5.** RCW 36.32.210 and 1969 ex.s. c 182 s 2 are each amended to  
34 read as follows:

35 (~~(1)~~) Each county commissioner of the several counties of the  
36 state of Washington shall, on the first Monday of March of each year  
37 beginning with the year 1964, file with the auditor of the county  
38 wherein such commissioner resides a statement verified by oath of such

1 county commissioner showing for the twelve months period ending  
2 December 31st of the preceding year, the following:

3 ~~((a))~~ (1) A full and complete inventory of all ~~((tools,~~  
4 ~~machinery, equipment and appliances belonging to the district of such~~  
5 ~~commissioner used or intended to be used in any public work, except the~~  
6 ~~repair, construction or maintenance of any road, within said county for~~  
7 ~~which public funds are to be expended in whole or in part and which~~  
8 ~~said))~~ capitalized assets shall be kept in accordance with standards  
9 established by the state auditor. This inventory shall be segregated  
10 to show the following subheads:

11 ~~((i))~~ (a) The assets, including equipment, on hand, together with  
12 a statement of the date when acquired, the amount paid therefor, ~~((the~~  
13 ~~present value,))~~ the estimated life thereof and a sufficient  
14 description to fully identify such property;

15 ~~((ii))~~ (b) All equipment of every kind or nature sold or disposed  
16 of in any manner during such preceding twelve months period, together  
17 with the name of the purchaser, the amount paid therefor, whether or  
18 not the same was sold at public or private sale, the reason for such  
19 disposal and a sufficient description to fully identify the same;

20 ~~((iii))~~ (c) All the equipment purchased during said period,  
21 together with the date of purchase, the amount paid therefor, whether  
22 or not the same was bought under competitive bidding, the price paid  
23 therefor and the probable life thereof, the reason for making the  
24 purchase and a sufficient description to fully identify such property;

25 ~~((b) The exact amount of money derived from sources other than tax~~  
26 ~~levy coming into possession or under the control of such commissioner~~  
27 ~~for or on account of such district or of the commissioner making such~~  
28 ~~statement; with the name of the party paying the same, the source from~~  
29 ~~which derived, why so derived, and the date of its reception.~~

30 ~~(e))~~ (2) The person to whom such money or any part thereof was  
31 paid and why so paid and the date of such payment.

32 ~~((2) No county commissioner shall maintain official records which~~  
33 ~~duplicate the records of the county road engineer or any part~~  
34 ~~thereof.))~~

35 **Sec. 6.** RCW 36.32.215 and 1963 c 4 s 36.32.215 are each amended to  
36 read as follows:

37 ~~((Such))~~ Inventories shall be filed with the county auditor as a  
38 public record and shall be open to the inspection of the public~~((7~~

1 ~~provided further that such county auditor shall cause such inventory~~  
2 ~~and/or inventories to be published once in the official newspaper of~~  
3 ~~such county within five days after the filing thereof)).~~

4 **Sec. 7.** RCW 36.33.010 and 1963 c 4 s 36.33.010 are each amended to  
5 read as follows:

6 Every county shall maintain a ~~((current expense))~~ general fund ~~((to~~  
7 ~~which shall be credited))~~ and credit to that fund all taxes levied for  
8 that purpose and all fees collected, fines assessed, and forfeitures  
9 adjudged in the county the proceeds of which have not been specifically  
10 allocated to any other purpose.

11 **Sec. 8.** RCW 36.40.040 and 1973 c 39 s 1 are each amended to read  
12 as follows:

13 Upon receipt of the estimates the auditor shall prepare the county  
14 budget ~~((which)),~~ in accordance with state auditor standards, and shall  
15 set forth the complete financial program of the county for the ensuing  
16 fiscal year, showing the expenditure program and the sources of revenue  
17 by which it is to be financed.

18 The revenue section shall set forth the estimated receipts from  
19 sources other than taxation for each office, department, service, or  
20 institution for the ensuing fiscal year, the actual receipts for the  
21 first six months of the current fiscal year and the actual receipts for  
22 the last completed fiscal year, the estimated surplus at the close of  
23 the current fiscal year and the amount proposed to be raised by  
24 taxation.

25 The expenditure section shall set forth in comparative and tabular  
26 form by offices, departments, services, and institutions the estimated  
27 expenditures for the ensuing fiscal year, the appropriations for the  
28 current fiscal year, the actual expenditures for the first six months  
29 of the current fiscal year including all contracts or other obligations  
30 against current appropriations, and the actual expenditures for the  
31 last completed fiscal year.

32 All estimates of receipts and expenditures for the ensuing year  
33 shall be fully detailed in the annual budget and shall be classified  
34 and segregated according to a standard classification of accounts to be  
35 adopted and prescribed by the state auditor through the division of  
36 municipal corporations after consultation with the Washington state

1 association of counties and the Washington state association of elected  
2 county officials.

3 The county auditor shall set forth separately in the annual budget  
4 to be submitted to the (~~board of county commissioners~~) legislative  
5 authority the total amount of emergency warrants issued during the  
6 preceding fiscal year, together with a statement showing the amount  
7 issued for each emergency, and the (~~board~~) legislative authority  
8 shall include in the annual tax levy, a levy sufficient to raise an  
9 amount equal to the total of such warrants: PROVIDED, That the  
10 (~~board~~) legislative authority may fund the warrants or any part  
11 thereof into bonds instead of including them in the budget levy.

12 **Sec. 9.** RCW 36.80.040 and 1969 ex.s. c 182 s 9 are each amended to  
13 read as follows:

14 The office of county engineer shall be an office of record; the  
15 county road engineer shall record and file in his or her office, all  
16 matters concerning the public roads, highways, bridges, ditches, or  
17 other surveys of (~~his~~) the county, with the original papers,  
18 documents, petitions, surveys, repairs, and other papers, in order to  
19 have the complete history of any such road, highway, bridge, ditch, or  
20 other survey; and shall number each construction or improvement  
21 project. The county engineer is not required to retain and file  
22 financial documents retained and filed in other departments in the  
23 county.

24 **Sec. 10.** RCW 42.24.115 and 1984 c 203 s 5 are each amended to read  
25 as follows:

26 (1) Any municipal corporation or political subdivision may provide  
27 for the issuance of charge cards to officers and employees for the  
28 (~~sole~~) purpose of covering reasonable and necessary municipal  
29 expenses, including those expenses incident to authorized travel. Cash  
30 advances on these charge cards is prohibited.

31 (2) Upon billing or no later than (~~ten~~) thirty days of the  
32 billing date, the officer or employee using a charge card issued under  
33 this section shall submit a fully itemized (~~travel~~) expense voucher.  
34 Any charges against the charge card not properly identified on the  
35 (~~travel~~) expense voucher or not allowed following the audit required  
36 under RCW 42.24.080 shall be paid by the official or employee by check,  
37 United States currency, or salary deduction.

1 (3) If, for any reason, disallowed charges are not repaid before  
2 the charge card billing is due and payable, the municipal corporation  
3 or political subdivision shall have a prior lien against and a right to  
4 withhold any and all funds payable or to become payable to the official  
5 or employee up to an amount of the disallowed charges and interest at  
6 the same rate as charged by the company which issued the charge card.  
7 Any official or employee who has been issued a charge card by a  
8 municipal corporation or political subdivision shall not use the card  
9 if any disallowed charges are outstanding and shall surrender the card  
10 upon demand of the auditing officer. The municipal corporation or  
11 political subdivision shall have unlimited authority to revoke use of  
12 any charge card issued under this section, and, upon such revocation  
13 order being delivered to the charge card company, shall not be liable  
14 for any costs.

15 **Sec. 11.** RCW 42.24.150 and 1969 c 74 s 4 are each amended to read  
16 as follows:

17 On or before the (~~tenth~~) fifteenth day following the close of the  
18 authorized travel period for which expenses have been advanced to any  
19 officer or employee, he shall submit to the appropriate official a  
20 fully itemized travel expense voucher, for all reimbursable items  
21 legally expended, accompanied by the unexpended portion of such  
22 advance, if any.

23 Any advance made for this purpose, or any portion thereof, not  
24 repaid or accounted for in the time and manner specified herein, shall  
25 bear interest at the rate of ten percent per annum from the date of  
26 default until paid.

27 NEW SECTION. **Sec. 12.** The following acts or parts of acts are  
28 each repealed:

- 29 (1) RCW 36.32.213 and 1963 c 4 s 36.32.213; and  
30 (2) RCW 36.80.060 and 1969 ex.s. c 182 s 10 & 1963 c 4 s 36.80.060.

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