

ESSB 5313 - H AMD 954

By Representative Harris

WITHDRAWN 04/28/2019

1 On page 10, after line 26, insert the following:

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3 "Sec. 6. RCW 43.09.2856 and 2018 c 266 s 406 are each amended
4 to read as follows:

5 (1) Beginning with the 2019-20 school year, to ensure that
6 school district local revenues are used solely for purposes of
7 enriching the state's statutory program of basic education, the
8 state auditor's regular financial audits of school districts must
9 include a review of the expenditure of school district local
10 revenues for compliance with RCW 28A.150.276, including the spending
11 plan approved by the superintendent of public instruction under RCW
12 28A.505.240 and its implementation, and any supplemental contracts
13 entered into under RCW 28A.400.200.

14 (2) If an audit under subsection (1) of this section results in
15 findings that a school district has failed to comply with these
16 requirements, then within ninety days of completing the audit the
17 auditor must report the findings to the superintendent of public
18 instruction, the office of financial management, and the education
19 and operating budget committees of the legislature. If the
20 superintendent of public instruction receives a report of findings
21 from the state auditor that an expenditure of a school district is
22 out of compliance with the requirements of RCW 28A.150.276, and the
23 finding is not resolved in the subsequent audit, the maximum taxes
24 levied for collection by the school district under RCW 84.52.0531 in
25 the following calendar year shall be reduced by the expenditure
26 amount identified by the state auditor.

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1 (3) The use of the state allocation provided for professional
2 learning under RCW 28A.150.415 must be audited as part of the
3 regular financial audits of school districts by the state auditor's
4 office to ensure compliance with the limitations and conditions of
5 RCW 28A.150.415."

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7 Correct the title.

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EFFECT: If the Superintendent of Public Instruction receives a report of findings from the State Auditor that an expenditure of a school district is out of compliance with the requirements of RCW 28A.150.276, and the finding is not resolved in the subsequent audit, the maximum taxes levied for collection by the school district under RCW 84.52.0531 in the following calendar year must be reduced by the expenditure amount identified by the state auditor.

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