

**RCW 43.09.290 Post-audit of state agencies—Definitions.** For the purposes of RCW 43.09.290 through 43.09.340 and 43.09.410 through 43.09.418, post-audit means an audit of the books, records, funds, accounts, and financial transactions of a state agency for a complete fiscal period; pre-audit means all other audits and examinations; state agency means elective officers and offices, and every other office, officer, department, board, council, committee, commission, or authority of the state government now existing or hereafter created, supported, wholly or in part, by appropriations from the state treasury or funds under its control, or by the levy, assessment, collection, or receipt of fines, penalties, fees, licenses, sales of commodities, service charges, rentals, grants-in-aid, or other income provided by law, and all state educational, penal, reformatory, charitable, eleemosynary, or other institutions, supported, wholly or in part, by appropriations from the state treasury or funds under its control, but not including a comprehensive cancer center participating in a collaborative arrangement as defined in RCW 28B.10.930 that is operated in conformance with RCW 28B.10.930. [2022 c 71 s 7; 1995 c 301 s 21; 1981 c 336 s 6; 1965 c 8 s 43.09.290. Prior: 1941 c 196 s 1; Rem. Supp. 1941 s 11018-1.]

**Findings—Intent—2022 c 71:** See note following RCW 28B.10.930.

**Effective date—1981 c 336:** See note following RCW 43.09.410.

*Petty cash: RCW 42.26.080.*

*Post-audit duties, budget and accounting system: RCW 43.88.160.*