

WAC 392-115-045 Definition—Nonmonetary audit finding. As used in this chapter, "nonmonetary audit finding" means a weakness, error, or irregularity not associated with a questioned cost but associated with:

- (1) Inadequacy of internal controls;
- (2) Lack of compliance with state or federal laws or rules and regulations; or
- (3) Improper financial statements of the subrecipient.

[Statutory Authority: 1997 c 167 and chapter 28A.300 RCW. WSR 98-05-008 (Order 98-02), § 392-115-045, filed 2/4/98, effective 3/7/98. Statutory Authority: RCW 28A.300.070. WSR 91-07-007 (Order 91-04), § 392-115-045, filed 3/8/91, effective 4/8/91.]