

**WAC 392-115-095 Desk review of audit reports.** As required by 34 C.F.R. Part 74, Appendix G, upon receipt of an audit report from the office of the state auditor or a certified public accountant, a desk review of the audit report shall be conducted by the superintendent of public instruction. Audit reports that pass the desk review shall be forwarded for resolution of any audit findings. Audit reports that are determined by such review to be deficient shall be rejected. The superintendent of public instruction may consult with auditors prior to the rejection of audit reports.

[Statutory Authority: RCW 28A.300.070. WSR 91-07-007 (Order 91-04), § 392-115-095, filed 3/8/91, effective 4/8/91.]