- RCW 43.09.050 General duties of auditor. The auditor shall:
- (1) Except as otherwise specifically provided by law, audit the accounts of all collectors of the revenue and other holders of public money required by law to pay the same into the treasury;
- (2) In his or her discretion, inspect the books of any person charged with the receipt, safekeeping, and disbursement of public moneys;
- (3) Investigate improper governmental activity under chapter 42.40 RCW;
- (4) Inform the attorney general in writing of the necessity for the attorney general to direct prosecutions in the name of the state for all official delinquencies in relation to the assessment, collection, and payment of the revenue, against all persons who, by any means, become possessed of public money or property, and fail to pay over or deliver the same, and against all debtors of the state;
- (5) Give information in writing to the legislature, whenever required, upon any subject relating to the financial affairs of the state, or touching any duties of his or her office;
- (6) Report to the director of financial management in writing the names of all persons who have received any moneys belonging to the state, and have not accounted therefor;
- (7) Authenticate with his or her official seal papers issued from his or her office;
- (8) Make his or her official report annually on or before the 31st of December. [1992 c 118 \$ 6; 1979 c 151 \$ 91. Prior: 1977 ex.s. c 144 \$ 7; 1977 c 75 \$ 40; 1971 ex.s. c 170 \$ 1; 1965 c 8 \$ 43.09.050; prior: 1890 p 636 \$ 5; RRS \$ 11001; prior: Code 1881 \$ 2570; 1854 p 410 \$ 5.]

**Severability—1971 ex.s. c 170:** "If any provision of this 1971 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c  $170 \ \S 5.$ ]

Advances: Chapter 42.24 RCW.

Information to legislature: RCW 43.88.160.

Investigations of improper governmental actions—Protection of employee disclosures: Chapter 42.40 RCW.

Post-audit duties: RCW 43.88.160.

Powers and duties, budget and accounting system: RCW 43.88.160.

Report of irregularities to attorney general: RCW 43.88.160.

Report to legislature: RCW 43.88.160.