Chapter 48-21 WAC
LOCAL AUDIT COSTS APPEAL

Last Update: 5/7/25

WAC

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WAC 48-21-010 Definitions. "Local government" includes any municipal corporation, taxing district, or other governmental unit subject to audit by the state auditor's office, acting through its legally constituted legislative body or its designee.

"Local government association" means any generally recognized association or organization whose membership consists exclusively or principally of local government units or its officers.

"Officers of a local government association" includes any person serving as an elected officer of a local government association or any person employed by a local government association as its executive director or any person with duties equivalent to those of an executive director.

"Writing" means handwriting, typewriting, printing, and every other means of commonly understood written recording, including letters, facsimiles or electronic mail.

[Statutory Authority: RCW 34.05.353, 42.50.100, 42.56.070, 42.56.120, 43.09.281, 43.21C.120, 43.09.281, and 48.21.030. WSR 25-10-104, s 48-21-010, filed 5/7/25, effective 6/7/25. Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-010, filed 10/22/10, effective 11/22/10.]

WAC 48-21-020 Notification to director of audit. A local government which disagrees with a bill for services issued to it shall notify the director of audit in writing within fourteen days after receipt of the bill. The writing shall include the local government's reasons for challenging the bill and any other information the local government deems pertinent.

[Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-020, filed 10/22/10, effective 11/22/10.]

WAC 48-21-030 Response of director of audit. The director of audit shall review any bill challenged by a local government, together with the reasons for the challenge. Within 10 days of receipt of notification from the local government, the director of audit shall respond in writing to the local government, either reaffirming the bill or modifying it, and stating the reasons for this action.

[Statutory Authority: RCW 34.05.353, 42.50.100, 42.56.070, 42.56.120, 43.09.281, 43.21C.120, 43.09.281, and 48.21.030. WSR 25-10-104, s 48-21-030, filed 5/7/25, effective 6/7/25. Statutory Authority: RCW

42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-030, filed 10/22/10, effective 11/22/10.]

WAC 48-21-040 Appeal to internal appeals board. Within ten days after receiving the director of audit's written response, the local government may appeal the matter to the internal appeals board by writing directed to the director of audit. The internal appeals board shall consist of the chief of staff and two deputy state auditors designated by the state auditor, neither of whom shall have direct responsibility for the conduct of audits. The internal appeals board shall review the matter and may reaffirm or modify the disputed bill. Within ten days of the appeal, the internal appeals board shall issue written findings and mail them to the local government.

[Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-040, filed 10/22/10, effective 11/22/10.]

WAC 48-21-050 Appeal to external appeals board. Within ten days of receipt of the written findings of the internal appeals board, a local government not satisfied with the findings may appeal to an external appeals board by addressing a written notice to the director of audit. The written notice shall specify the grounds for appeal and shall designate the person selected by the local government to serve on the external appeals board.

[Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-050, filed 10/22/10, effective 11/22/10.]

WAC 48-21-060 External appeals board—Membership. The external appeals board shall consist of three officers of local government associations, one selected by the local government at the time of its appeal, one selected by the director of audit after receipt of the notice of appeal, and the third to be selected by the other two members.

[Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-060, filed 10/22/10, effective 11/22/10.]

WAC 48-21-070 External appeals board review. The external appeals board shall review the challenged bill, together with any other pertinent material furnished by the local government and the state auditor's office. Within ten days after its selection, the external appeals board shall submit written findings and recommendations to the state auditor and to the local government.

[Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-070, filed 10/22/10, effective 11/22/10.]

WAC 48-21-080 Review and final decision by state auditor. Within ten days after receipt of the findings and recommendation of the external appeals board, the state auditor shall issue a final written decision accepting, rejecting, or modifying the recommendation of the

appeals board. The final decision shall be delivered to the local government, which shall promptly pay any charges rendered in the final decision.

[Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-080, filed 10/22/10, effective 11/22/10.]

WAC 48-21-090 Failure to follow procedure—Waiver. Any local government which fails to follow the appeal procedures outlined in this chapter will be deemed to have waived its appeal, and shall promptly pay any bill submitted by the state auditor.

[Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-090, filed 10/22/10, effective 11/22/10.]

WAC 48-21-100 Appeal board administrative costs. The office of the state auditor will provide facilities, clerical staff, and necessary expenses for appeals boards selected pursuant to this chapter.

[Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-100, filed 10/22/10, effective 11/22/10.]