

2 SSB 5606 - H COMM AMD **ADOPTED 4-9-93**

3 By Committee on State Government

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5 Strike everything after the enacting clause and insert the
6 following:

7 "NEW SECTION. **Sec. 1.** A new section is added to chapter 43.09 RCW
8 to read as follows:

9 As part of the routine audits of state agencies, the state auditor
10 shall audit all revolving funds, local funds, and other state funds and
11 state accounts that are not managed by or in the care of the state
12 treasurer and that are under the control of state agencies, including
13 but not limited to state departments, boards, and commissions. In
14 conducting the audits of these funds and accounts, the auditor shall
15 examine revenues and expenditures or assets and liabilities, accounting
16 methods and procedures, and recordkeeping practices. In addition to
17 including the results of these examinations as part of the routine
18 audits of the agencies, the auditor shall report to the legislature on
19 the status of all such funds and accounts that have been examined
20 during the preceding biennium and any recommendations for their
21 improved financial management. Such a report shall be filed with the
22 legislature within five months of the end of each biennium regarding
23 the funds and accounts audited during the biennium. The first such
24 report shall be filed by December 1, 1993, regarding any such funds and
25 accounts audited during the 1991-93 biennium."

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