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ENGROSSED SUBSTITUTE SENATE BILL 5226

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State of Washington

53rd Legislature

1993 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Skratek, Haugen, Talmadge, Winsley, M. Rasmussen and Quigley)

Read first time 03/08/93.

1 AN ACT Relating to management and evaluation of state programs;  
2 amending RCW 43.88.020, 43.88.090, 43.88.160, and 44.28.085; adding a  
3 new section to chapter 44.28 RCW; and creating a new section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** The legislature finds that many of the  
6 systems currently in place for assuring accountability in state  
7 government programs are not operated comprehensively, do not take  
8 advantage of modern management techniques, and do not contribute  
9 adequately to the optimum use of scarce resources. Critical variables  
10 that are not always taken into account include whether stated goals and  
11 objectives are being achieved, and whether desired results are being  
12 accomplished.

13 Agency executives need more accurate information for setting  
14 policy, determining whether new or existing programs are effective, and  
15 improving internal controls for agency management. These needs must be  
16 met at all levels of operation, and must be clearly communicated to the  
17 legislature and all interested parties.

18 Ensuring accountability in government involves a long-term  
19 commitment to policy planning, quality management, and results-oriented

1 evaluation. It is the intent of this act to facilitate program  
2 evaluations and performance audits of selected state agencies and  
3 programs through the coordinated resources of the executive and  
4 legislative branches of state government.

5 **Sec. 2.** RCW 43.88.020 and 1991 c 358 s 6 are each amended to read  
6 as follows:

7 (1) "Budget" means a proposed plan of expenditures for a given  
8 period or purpose and the proposed means for financing these  
9 expenditures.

10 (2) "Budget document" means a formal, written statement offered by  
11 the governor to the legislature, as provided in RCW 43.88.030.

12 (3) "Director of financial management" means the official appointed  
13 by the governor to serve at the governor's pleasure and to whom the  
14 governor may delegate necessary authority to carry out the governor's  
15 duties as provided in this chapter. The director of financial  
16 management shall be head of the office of financial management which  
17 shall be in the office of the governor.

18 (4) "Agency" means and includes every state office, officer, each  
19 institution, whether educational, correctional or other, and every  
20 department, division, board and commission, except as otherwise  
21 provided in this chapter.

22 (5) "Public funds", for purposes of this chapter, means all moneys,  
23 including cash, checks, bills, notes, drafts, stocks, and bonds,  
24 whether held in trust, for operating purposes, or for capital purposes,  
25 and collected or disbursed under law, whether or not such funds are  
26 otherwise subject to legislative appropriation, including funds  
27 maintained outside the state treasury.

28 (6) "Regulations" means the policies, standards, and requirements,  
29 stated in writing, designed to carry out the purposes of this chapter,  
30 as issued by the governor or the governor's designated agent, and which  
31 shall have the force and effect of law.

32 (7) "Ensuing biennium" means the fiscal biennium beginning on July  
33 1st of the same year in which a regular session of the legislature is  
34 held during an odd-numbered year pursuant to Article II, section 12 of  
35 the Constitution and which biennium next succeeds the current biennium.

36 (8) "Dedicated fund" means a fund in the state treasury, or a  
37 separate account or fund in the general fund in the state treasury,  
38 that by law is dedicated, appropriated or set aside for a limited

1 object or purpose; but "dedicated fund" does not include a revolving  
2 fund or a trust fund.

3 (9) "Revolving fund" means a fund in the state treasury,  
4 established by law, from which is paid the cost of goods or services  
5 furnished to or by a state agency, and which is replenished through  
6 charges made for such goods or services or through transfers from other  
7 accounts or funds.

8 (10) "Trust fund" means a fund in the state treasury in which  
9 designated persons or classes of persons have a vested beneficial  
10 interest or equitable ownership, or which was created or established by  
11 a gift, grant, contribution, devise, or bequest that limits the use of  
12 the fund to designated objects or purposes.

13 (11) "Administrative expenses" means expenditures for: (a)  
14 Salaries, wages, and related costs of personnel and (b) operations and  
15 maintenance including but not limited to costs of supplies, materials,  
16 services, and equipment.

17 (12) "Fiscal year" means the year beginning July 1st and ending the  
18 following June 30th.

19 (13) "Lapse" means the termination of authority to expend an  
20 appropriation.

21 (14) "Legislative fiscal committees" means the legislative budget  
22 committee, the legislative evaluation and accountability program  
23 committee, the ways and means committees of the senate and house of  
24 representatives, and, where appropriate, the legislative transportation  
25 committee.

26 (15) "Fiscal period" means the period for which an appropriation is  
27 made as specified within the act making the appropriation.

28 (16) "Primary budget driver" means the primary determinant of a  
29 budget level, other than a price variable, which causes or is  
30 associated with the major expenditure of an agency or budget unit  
31 within an agency, such as a caseload, enrollment, workload, or  
32 population statistic.

33 (17) "Stabilization account" means the budget stabilization account  
34 created under RCW 43.88.525 as an account in the general fund of the  
35 state treasury.

36 (18) "State tax revenue limit" means the limitation created by  
37 chapter 43.135 RCW.

38 (19) "General state revenues" means the revenues defined by Article  
39 VIII, section 1(c) of the state Constitution.

1 (20) "Annual growth rate in real personal income" means the  
2 estimated percentage growth in personal income for the state during the  
3 current fiscal year, expressed in constant value dollars, as published  
4 by the office of financial management or its successor agency.

5 (21) "Estimated revenues" means estimates of revenue in the most  
6 recent official economic and revenue forecast prepared under RCW  
7 82.33.020, and prepared by the office of financial management for those  
8 funds, accounts, and sources for which the office of the economic and  
9 revenue forecast council does not prepare an official forecast  
10 including estimates of revenues to support financial plans under RCW  
11 44.40.070, that are prepared by the office of financial management in  
12 consultation with the interagency task force.

13 (22) "Estimated receipts" means the estimated receipt of cash in  
14 the most recent official economic and revenue forecast prepared under  
15 RCW 82.33.020, and prepared by the office of financial management for  
16 those funds, accounts, and sources for which the office of the economic  
17 and revenue forecast council does not prepare an official forecast.

18 (23) "State budgeting, accounting, and reporting system" means a  
19 system that gathers, maintains, and communicates fiscal information.  
20 The system links fiscal information beginning with development of  
21 agency budget requests through adoption of legislative appropriations  
22 to tracking actual receipts and expenditures against approved plans.

23 (24) "Allotment of appropriation" means the agency's statement of  
24 proposed expenditures, the director of financial management's review of  
25 that statement, and the placement of the approved statement into the  
26 state budgeting, accounting, and reporting system.

27 (25) "Statement of proposed expenditures" means a plan prepared by  
28 each agency that breaks each appropriation out into monthly detail  
29 representing the best estimate of how the appropriation will be  
30 expended.

31 (26) "Undesignated fund balance (or deficit)" means unreserved and  
32 undesignated current assets or other resources available for  
33 expenditure over and above any current liabilities which are expected  
34 to be incurred by the close of the fiscal period.

35 (27) "Internal audit" means an independent appraisal activity  
36 within an agency for the review of operations as a service to  
37 management, including a systematic examination of accounting and fiscal  
38 controls to assure that human and material resources are guarded  
39 against waste, loss, or misuse; and that reliable data are gathered,

1 maintained, and fairly disclosed in a written report of the audit  
2 findings.

3 (28) "Performance audit" means an audit which determines the  
4 following: (a) Whether a government entity is acquiring, protecting,  
5 and using its resources economically and efficiently; (b) the causes of  
6 inefficiencies or uneconomical practices; (c) whether the entity has  
7 complied with laws and regulations applicable to the program; (d) the  
8 extent to which the desired results or benefits established by the  
9 legislature are being achieved; and (e) the effectiveness of  
10 organizations, programs, activities, or functions.

11 (29) "Program evaluation" means the use of a variety of policy and  
12 fiscal research methods to (a) determine the extent to which a program  
13 is achieving its legislative intent in terms of producing the effects  
14 expected, and (b) make an objective judgment of the implementation,  
15 outcomes, and net cost or benefit impact of programs in the context of  
16 their goals and objectives. It includes the application of systematic  
17 methods to measure the results, intended or unintended, of program  
18 activities.

19 (30) "Success measures" include, but are not limited to the  
20 following types of indicators: (a) Indicators of service efforts,  
21 stated in terms of human and material resource inputs expended on a  
22 service during a specific period; (b) indicators of service  
23 accomplishments or outputs, such as the amount of workload  
24 accomplished; and outcomes, such as numeric indicators of program  
25 results and service quality; and (c) indicators that relate service  
26 efforts to service accomplishments, such as indexes of productivity,  
27 efficiency, or effectiveness.

28 **Sec. 3.** RCW 43.88.090 and 1989 c 273 s 26 are each amended to read  
29 as follows:

30 (1) For purposes of developing budget proposals to the legislature,  
31 the governor shall have the power, and it shall be the governor's duty,  
32 to require from proper agency officials such detailed estimates and  
33 other information in such form and at such times as the governor shall  
34 direct. The estimates for the legislature and the judiciary shall be  
35 transmitted to the governor and shall be included in the budget without  
36 revision. The estimates for state pension contributions shall be based  
37 on the rates provided in chapter 41.45 RCW. Copies of all such  
38 estimates shall be transmitted to the standing committees on ways and

1 means of the house and senate at the same time as they are filed with  
2 the governor and the office of financial management.

3       (2) (~~Estimates from each agency shall include goals and objectives~~  
4 ~~for each program administered by the agency. The goals and objectives~~  
5 ~~shall, whenever possible, be stated in terms of objective measurable~~  
6 ~~results.)) For the purpose of assessing program performance, each  
7 state agency shall establish results-oriented goals and objectives, and  
8 develop success measures based on these goals and objectives, for each  
9 major program in its budget. Each agency shall express the success  
10 measures in an objective, quantifiable, and measurable form unless  
11 permitted by the office of financial management to adopt a different  
12 standard.~~

13       The estimates shall include statements or tables which indicate, by  
14 agency, the state funds which are required for the receipt of federal  
15 matching revenues. The estimates shall be revised as necessary to  
16 reflect legislative enactments and adopted appropriations and shall be  
17 included with the initial biennial allotment submitted under RCW  
18 43.88.110.

19       (3) In the year of the gubernatorial election, the governor shall  
20 invite the governor-elect or the governor-elect's designee to attend  
21 all hearings provided in RCW 43.88.100; and the governor shall furnish  
22 the governor-elect or the governor-elect's designee with such  
23 information as will enable the governor-elect or the governor-elect's  
24 designee to gain an understanding of the state's budget requirements.  
25 The governor-elect or the governor-elect's designee may ask such  
26 questions during the hearings and require such information as the  
27 governor-elect or the governor-elect's designee deems necessary and may  
28 make recommendations in connection with any item of the budget which,  
29 with the governor-elect's reasons therefor, shall be presented to the  
30 legislature in writing with the budget document. Copies of all such  
31 estimates and other required information shall also be submitted to the  
32 standing committees on ways and means of the house and senate.

33       **Sec. 4.** RCW 43.88.160 and 1992 c 118 s 8 are each amended to read  
34 as follows:

35       This section sets forth the major fiscal duties and  
36 responsibilities of officers and agencies of the executive branch. The  
37 regulations issued by the governor pursuant to this chapter shall  
38 provide for a comprehensive, orderly basis for fiscal management and

1 control, including efficient accounting and reporting therefor, for the  
2 executive branch of the state government and may include, in addition,  
3 such requirements as will generally promote more efficient public  
4 management in the state.

5 (1) Governor; director of financial management. The governor,  
6 through the director of financial management, shall devise and  
7 supervise a modern and complete accounting system for each agency to  
8 the end that all revenues, expenditures, receipts, disbursements,  
9 resources, and obligations of the state shall be properly and  
10 systematically accounted for. The accounting system shall include the  
11 development of accurate, timely records and reports of all financial  
12 affairs of the state. The system shall also provide for central  
13 accounts in the office of financial management at the level of detail  
14 deemed necessary by the director to perform central financial  
15 management. The director of financial management shall adopt and  
16 periodically update an accounting procedures manual. Any agency  
17 maintaining its own accounting and reporting system shall comply with  
18 the updated accounting procedures manual and the rules of the director  
19 adopted under this chapter. An agency may receive a waiver from  
20 complying with this requirement if the waiver is approved by the  
21 director. Waivers expire at the end of the fiscal biennium for which  
22 they are granted. The director shall forward notice of waivers granted  
23 to the appropriate legislative fiscal committees. The director of  
24 financial management may require such financial, statistical, and other  
25 reports as the director deems necessary from all agencies covering any  
26 period.

27 (2) The director of financial management is responsible for  
28 quarterly reporting of primary operating budget drivers such as  
29 applicable workloads, caseload estimates, and appropriate unit cost  
30 data. These reports shall be transmitted to the legislative fiscal  
31 committees or by electronic means to the legislative evaluation and  
32 accountability program committee. Quarterly reports shall include  
33 actual monthly data and the variance between actual and estimated data  
34 to date. The reports shall also include estimates of these items for  
35 the remainder of the budget period.

36 (3) The director of financial management shall report at least  
37 annually to the appropriate legislative committees regarding the status  
38 of all appropriated capital projects, including transportation  
39 projects, showing significant cost overruns or underruns. If funds are

1 shifted from one project to another, the office of financial management  
2 shall also reflect this in the annual variance report. Once a project  
3 is complete, the report shall provide a final summary showing estimated  
4 start and completion dates of each project phase compared to actual  
5 dates, estimated costs of each project phase compared to actual costs,  
6 and whether or not there are any outstanding liabilities or unsettled  
7 claims at the time of completion.

8 (4) In addition, the director of financial management, as agent of  
9 the governor, shall:

10 (a) Develop and maintain a system of internal controls and internal  
11 audits comprising methods and procedures to be adopted by each agency  
12 which will safeguard its assets, check the accuracy and reliability of  
13 its accounting data, promote operational efficiency, and encourage  
14 adherence to prescribed managerial policies for accounting and  
15 financial controls. The system developed by the director shall include  
16 criteria for determining the scope and comprehensiveness of internal  
17 controls required by classes of agencies, depending on the level of  
18 resources at risk.

19 Each agency head or authorized designee shall be assigned the  
20 responsibility and authority for establishing and maintaining internal  
21 controls following the standards of internal auditing of the institute  
22 of internal auditors;

23 (b) Make surveys and analyses of agencies with the object of  
24 determining better methods and increased effectiveness in the use of  
25 manpower and materials; and the director shall authorize expenditures  
26 for employee training to the end that the state may benefit from  
27 training facilities made available to state employees;

28 ~~((b))~~ (c) Report to the governor with regard to duplication of  
29 effort or lack of coordination among agencies;

30 ~~((e))~~ (d) Review any pay and classification plans, and changes  
31 thereunder, developed by any agency for their fiscal impact: PROVIDED,  
32 That none of the provisions of this subsection shall affect merit  
33 systems of personnel management now existing or hereafter established  
34 by statute relating to the fixing of qualifications requirements for  
35 recruitment, appointment, or promotion of employees of any agency. The  
36 director shall advise and confer with agencies including appropriate  
37 standing committees of the legislature as may be designated by the  
38 speaker of the house and the president of the senate regarding the  
39 fiscal impact of such plans and may amend or alter said plans, except



1 that for the following agencies no amendment or alteration of said  
2 plans may be made without the approval of the agency concerned:  
3 Agencies headed by elective officials;

4 ~~((d))~~ (e) Fix the number and classes of positions or authorized  
5 man years of employment for each agency and during the fiscal period  
6 amend the determinations previously fixed by the director except that  
7 the director shall not be empowered to fix said number or said classes  
8 for the following: Agencies headed by elective officials;

9 ~~((e))~~ (f) Provide for transfers and repayments between the budget  
10 stabilization account and the general fund as directed by appropriation  
11 and RCW 43.88.525 through 43.88.540;

12 ~~((f) Promulgate regulations)~~ (g) Adopt rules to effectuate  
13 provisions contained in (a) through ~~((e))~~ (f) of this subsection.

14 (5) The treasurer shall:

15 (a) Receive, keep, and disburse all public funds of the state not  
16 expressly required by law to be received, kept, and disbursed by some  
17 other persons: PROVIDED, That this subsection shall not apply to those  
18 public funds of the institutions of higher learning which are not  
19 subject to appropriation;

20 (b) Disburse public funds under the treasurer's supervision or  
21 custody by warrant or check;

22 (c) Keep a correct and current account of all moneys received and  
23 disbursed by the treasurer, classified by fund or account;

24 (d) Perform such other duties as may be required by law or by  
25 regulations issued pursuant to this law.

26 It shall be unlawful for the treasurer to issue any warrant or  
27 check for public funds in the treasury except upon forms duly  
28 prescribed by the director of financial management. Said forms shall  
29 provide for authentication and certification by the agency head or the  
30 agency head's designee that the services have been rendered or the  
31 materials have been furnished; or, in the case of loans or grants, that  
32 the loans or grants are authorized by law; or, in the case of payments  
33 for periodic maintenance services to be performed on state owned  
34 equipment, that a written contract for such periodic maintenance  
35 services is currently in effect and copies thereof are on file with the  
36 office of financial management; and the treasurer shall not be liable  
37 under the treasurer's surety bond for erroneous or improper payments so  
38 made: PROVIDED, That when services are lawfully paid for in advance of  
39 full performance by any private individual or business entity other

1 than as provided for by RCW 42.24.035, such individual or entity other  
2 than central stores rendering such services shall make a cash deposit  
3 or furnish surety bond coverage to the state as shall be fixed in an  
4 amount by law, or if not fixed by law, then in such amounts as shall be  
5 fixed by the director of the department of general administration but  
6 in no case shall such required cash deposit or surety bond be less than  
7 an amount which will fully indemnify the state against any and all  
8 losses on account of breach of promise to fully perform such services:  
9 AND PROVIDED FURTHER, That no payments shall be made in advance for any  
10 equipment maintenance services to be performed more than three months  
11 after such payment. Any such bond so furnished shall be conditioned  
12 that the person, firm or corporation receiving the advance payment will  
13 apply it toward performance of the contract. The responsibility for  
14 recovery of erroneous or improper payments made under this section  
15 shall lie with the agency head or the agency head's designee in  
16 accordance with regulations issued pursuant to this chapter. Nothing  
17 in this section shall be construed to permit a public body to advance  
18 funds to a private service provider pursuant to a grant or loan before  
19 services have been rendered or material furnished.

20 (6) The state auditor shall:

21 (a) Report to the legislature the results of current post audits  
22 that have been made of the financial transactions of each agency; to  
23 this end the auditor may, in the auditor's discretion, examine the  
24 books and accounts of any agency, official or employee charged with the  
25 receipt, custody or safekeeping of public funds. Where feasible in  
26 conducting examinations, the auditor shall utilize data and findings  
27 from the internal control system prescribed by the office of financial  
28 management. The current post audit of each agency may include a  
29 section on recommendations to the legislature as provided in (c) of  
30 this subsection.

31 (b) Give information to the legislature, whenever required, upon  
32 any subject relating to the financial affairs of the state.

33 (c) Make the auditor's official report on or before the thirty-  
34 first of December which precedes the meeting of the legislature. The  
35 report shall be for the last complete fiscal period and shall include  
36 ~~((at least the following:))~~ determinations as to whether agencies, in  
37 making expenditures, complied with the laws of this state(~~(: PROVIDED,~~  
38 ~~That nothing in this section may be construed to grant))~~). The state  
39 auditor ((the right)) is authorized to perform or participate in

1 performance audits only as expressly authorized by the legislature in  
2 the omnibus biennial appropriations acts. A performance audit for the  
3 purpose of this section is the examination of the effectiveness of the  
4 administration, its efficiency, and its adequacy in terms of the  
5 programs of departments or agencies as previously approved by the  
6 legislature. ~~((The authority and responsibility to conduct such an~~  
7 ~~examination shall be vested in the legislative budget committee as~~  
8 ~~prescribed in RCW 44.28.085.))~~ The state auditor, upon completing an  
9 audit for legal and financial compliance under chapter 43.09 RCW, may  
10 report to the legislative budget committee or other appropriate  
11 committees of the legislature, in a manner prescribed by the  
12 legislative budget committee, on facts relating to the management or  
13 performance of governmental programs where such facts are discovered  
14 incidental to the legal and financial audit: PROVIDED, That the  
15 auditor may make such a report to a legislative committee only if the  
16 auditor has determined that the agency has been given an opportunity  
17 and has failed to resolve the management or performance issues raised  
18 by the auditor. If the auditor makes a report to a legislative  
19 committee, the agency may submit to the committee a response to the  
20 report. This subsection (6) shall not be construed to authorize the  
21 auditor to allocate other than de minimis resources to performance  
22 audits except as expressly authorized in the appropriations acts.

23 (d) Be empowered to take exception to specific expenditures that  
24 have been incurred by any agency or to take exception to other  
25 practices related in any way to the agency's financial transactions and  
26 to cause such exceptions to be made a matter of public record,  
27 including disclosure to the agency concerned and to the director of  
28 financial management. It shall be the duty of the director of  
29 financial management to cause corrective action to be taken promptly,  
30 such action to include, as appropriate, the withholding of funds as  
31 provided in RCW 43.88.110.

32 (e) Promptly report any irregularities to the attorney general.

33 (f) Investigate improper governmental activity under chapter 42.40  
34 RCW.

35 (7) The legislative budget committee may:

36 (a) Make post audits of the financial transactions of any agency  
37 and management surveys and program reviews as provided for in RCW  
38 44.28.085 as well as performance audits and program evaluations. To

1 this end the committee may in its discretion examine the books,  
2 accounts, and other records of any agency, official, or employee.

3 (b) Give information to the legislature or any legislative  
4 committee whenever required upon any subject relating to the  
5 performance and management of state agencies.

6 (c) Make a report to the legislature which shall include at least  
7 the following:

8 (i) Determinations as to the extent to which agencies in making  
9 expenditures have complied with the will of the legislature and in this  
10 connection, may take exception to specific expenditures or financial  
11 practices of any agencies; and

12 (ii) Such plans as it deems expedient for the support of the  
13 state's credit, for lessening expenditures, for promoting frugality and  
14 economy in agency affairs and generally for an improved level of fiscal  
15 management.

16 NEW SECTION. **Sec. 5.** A new section is added to chapter 44.28 RCW  
17 to read as follows:

18 (1) In conducting program evaluations as defined in RCW 43.88.020,  
19 the legislative budget committee shall establish a biennial work plan  
20 that identifies state agency programs for which formal evaluation  
21 appears necessary. Among the factors to be considered in preparing the  
22 work plan are:

23 (a) Whether a program newly created or significantly altered by the  
24 legislature warrants continued oversight because (i) the fiscal impact  
25 of the program is significant, or (ii) the program represents a  
26 relatively high degree of risk in terms of reaching the stated goals  
27 and objectives for that program;

28 (b) Whether implementation of an existing program has failed to  
29 meet its goals and objectives by any significant degree.

30 (2) The project description for each program evaluation shall  
31 include start and completion dates, the proposed research approach, and  
32 cost estimates.

33 (3) The overall plan may include proposals to employ contract  
34 evaluators. As conditions warrant, the program evaluation work plan  
35 may be amended from time to time. All biennial work plans shall be  
36 transmitted to the appropriate fiscal and policy committees of the  
37 senate and the house of representatives.

1       **Sec. 6.** RCW 44.28.085 and 1975 1st ex.s. c 293 s 15 are each  
2 amended to read as follows:

3       The legislative budget committee shall make management surveys and  
4 program reviews as to every public body, officer or employee subject to  
5 the provisions of RCW 43.09.290 through 43.09.340. The legislative  
6 budget committee may also make management surveys and program reviews  
7 of local school districts, intermediate school districts, and other  
8 units of local government receiving state funds as grants-in-aid or as  
9 shared revenues. Management surveys for the purposes of this section  
10 shall be an independent examination for the purpose of providing the  
11 legislature with an evaluation and report of the manner in which any  
12 public agency, officer, administrator, or employee has discharged the  
13 responsibility to faithfully, efficiently, and effectively administer  
14 any legislative purpose of the state. Program reviews for the purpose  
15 of this section shall be an examination of state or local government  
16 programs to ascertain whether or not such programs continue to serve  
17 their intended purposes, are conducted in an efficient and effective  
18 manner, or require modification or elimination: PROVIDED, That nothing  
19 in this section shall limit the power or duty of the state auditor to  
20 report to the legislature as directed by (~~subsection (3) of~~) RCW  
21 43.88.160 (~~as now or hereafter amended. The authority in this section~~  
22 ~~conferred excludes a like authority in the state auditor~~)).

23       The legislative budget committee shall receive a copy of each  
24 report of examination issued by the state auditor under RCW 43.09.310,  
25 shall review all such reports, and shall make such recommendations to  
26 the legislature and to the state auditor as it deems appropriate.

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