CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 5606

Chapter 216, Laws of 1993

53rd Legislature 1993 Regular Session

STATE AUDITOR AUTHORIZED TO AUDIT FUNDS UNDER CONTROL OF STATE AGENCIES AND SUBDIVISIONS

EFFECTIVE DATE: 7/25/93

Passed by the Senate April 18, 1993 YEAS 38 NAYS 0

JOEL PRITCHARD

President of the Senate

Passed by the House April 9, 1993 YEAS 98 NAYS 0

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5606** as passed by the Senate and the House of Representatives on the dates hereon set forth.

BRIAN EBERSOLE

Speaker of the House of Representatives

Approved May 6, 1993

MARTY BROWN

Secretary

FILED

May 6, 1993 - 1:34 p.m.

MIKE LOWRY

Governor of the State of Washington

Secretary of State State of Washington

SUBSTITUTE SENATE BILL 5606

AS AMENDED BY THE HOUSE

Passed Legislature - 1993 Regular Session

State of Washington 53rd Legislature 1993 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Prince, Vognild, Cantu, Fraser, Newhouse, Prentice, McAuliffe, Sutherland, Moore and Winsley)

Read first time 03/08/93.

- 1 AN ACT Relating to auditing funds under the control of state
- 2 agencies; adding a new section to chapter 43.09 RCW.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 43.09 RCW 5 to read as follows:
- 6 As part of the routine audits of state agencies, the state auditor
- 7 shall audit all revolving funds, local funds, and other state funds and
- 8 state accounts that are not managed by or in the care of the state
- 9 treasurer and that are under the control of state agencies, including
- 10 but not limited to state departments, boards, and commissions. I
- 11 conducting the audits of these funds and accounts, the auditor shall
- 12 examine revenues and expenditures or assets and liabilities, accounting
- 13 methods and procedures, and recordkeeping practices. In addition to
- 14 including the results of these examinations as part of the routine
- 15 audits of the agencies, the auditor shall report to the legislature on
- 16 the status of all such funds and accounts that have been examined
- 17 during the preceding biennium and any recommendations for their
- 18 improved financial management. Such a report shall be filed with the
- 19 legislature within five months of the end of each biennium regarding

- 1 the funds and accounts audited during the biennium. The first such
- 2 report shall be filed by December 1, 1993, regarding any such funds and
- 3 accounts audited during the 1991-93 biennium.

Passed the Senate April 18, 1993. Passed the House April 9, 1993. Approved by the Governor May 6, 1993. Filed in Office of Secretary of State May 6, 1993.