

FINAL BILL REPORT

SHB 1583

C 337 L 09
Synopsis as Enacted

Brief Description: Modifying provisions relating to county auditors.

Sponsors: House Committee on Local Government & Housing (originally sponsored by Representatives Alexander, Simpson, Angel, Miloscia, Short and Nelson).

House Committee on Local Government & Housing
Senate Committee on Government Operations & Elections

Background:

The county auditor records deeds and other written instruments. The auditor is also required to charge fees for service and to act as clerk for the board of county commissioners. The county auditor is authorized to copy, preserve, and index documents filed with the county. Other duties of the auditor include:

- monitoring the financial condition and operations of the county and other public entities within the county;
- recording the county treasurer's reports regarding county receipts and disbursements;
- filing yearly reports with the state auditor regarding state funds held by the county; and
- complying with procedural requirements regarding processing and record-keeping related to warrants issued out of funds controlled by a county.

Summary:

Numerous statutes pertaining to the duties of county auditors are amended in order to clarify existing law, delete obsolete statutory provisions, streamline county procedures, eliminate outdated practices and archaic language, and make technical corrections.

A specific reference to the statutory definition of "credit union" is added in a legal provision regarding charitable donations.

Technical procedural requirements are eliminated regarding the paperwork that must be completed by a county auditor prior to paying a salary to county officers.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Specified technical requirements are eliminated pertaining to an auditor's duties to report annually on the status of a county's state fund account, and the state auditor is authorized to create his or her own standards for such reporting by county auditors.

Statutory language is eliminated specifically requiring that surcharges for the filing of written instruments be deposited in a county's general fund.

A charter county's chief financial officer, in lieu of a county auditor, is authorized to provide specified revenue and expenditure information to various county officials.

Clarifying technical changes are made to several statutes referencing a county's "chief financial officer" so as to modify the references to read "chief financial officer designated in a charter county."

A "chief financial officer designated in a charter county" is required to submit an annual budget to the board of county commissioners. (Current law places this requirement only on a county auditor.)

The statute is revised that makes a county official and/or auditor personally liable for liabilities incurred or payments made by him or her in excess of authorized budget appropriations. The provisions are deleted requiring that such county official or auditor pay penalties four times the amount of the unauthorized debt or expenditure.

The requirements imposed on county auditors and special purpose districts are simplified regarding reporting to the state auditor regarding newly created districts.

The following statutes in the Revised Code of Washington are repealed:

- 28A.350.010 - requires auditors to comply with technical procedural requirements with respect to warrants issued by school districts;
- 28A.350.020 - requires auditors to register warrants of second-class school districts with the treasurer;
- 28A.350.030 - requires auditors to audit the accounts all school districts within their counties;
- 28A.350.040 - requires auditors to issue warrants for specified types of payments from the accounts of second class school districts;
- 28A.350.050 - prohibits an auditor from issuing a warrant for the payment of the salary of a teacher who does not meet teacher qualification requirements;
- 28A.350.060 - makes an auditor personally liable for the issuance of school district warrants exceeding the sums specified in the district's annual budget;
- 28A.350.070 - prohibits an auditor from issuing warrants on behalf of second-class school districts except to specified categories of individuals or firms;
- 36.18.110 - creates requirement for salaried county and precinct officers to report receipt of fees to the county auditor;
- 36.18.120 - establishes a requirement that an auditor check certain statements and creates procedural requirements; and
- 36.18.130 - creates procedural requirements applicable to county auditors regarding reporting of any errors or irregularities discovered by a checking officer.

Votes on Final Passage:

House	94	0	
Senate	44	0	(Senate amended)
House	97	0	(House concurred)

Effective: July 26, 2009