

2SHB 2158 - H AMD 857

By Representative Kraft

NOT ADOPTED 04/26/2019

1 On page 83, after line 31, insert the following:

2 "**HIGHER EDUCATION TRANSPARENCY**

3 NEW SECTION. **Sec. 74.** (1) The Washington state institute for  
4 public policy shall conduct a study of higher education costs and  
5 endowment funds at the state universities, regional universities, and  
6 The Evergreen State College.

7 (2)(a) The study must describe the cost drivers for each  
8 institution and the cost drivers for students over the most recent  
9 thirty-year period for which data is available, including the cost of:

- 10 (i) Research;  
11 (ii) Faculty and staff salaries;  
12 (iii) Administration;  
13 (iv) Health care and benefits;  
14 (v) Capital;  
15 (vi) Student services;  
16 (vii) Textbooks; and  
17 (viii) Student housing.

18 (b) The study must also compare these cost drivers to the cost  
19 drivers for institutions and students in other comparable states,  
20 where information is available.

21 (3) The study must also address how the state universities,  
22 regional universities, and The Evergreen State College use endowment  
23 funds and the current levels of each institutions' endowment.

24 (4) The Washington state institute for public policy shall issue  
25 a report of its findings to the appropriate committees of the  
26 legislature by November 1, 2020.

27 (5) This section expires July 1, 2021.

1        NEW SECTION.    **Sec. 75.**    A new section is added to chapter 28C.18  
2 RCW to read as follows:

3        (1) The board shall make detailed statistical summaries of  
4 student-level data authorized under section 22 of this act  
5 accessible and easy to navigate through the board's career bridge  
6 web site for the purpose of providing information to the public on  
7 the costs and outcomes of all Washington postsecondary institutions  
8 programs. On its career bridge web site, the board shall use the  
9 following to evaluate the performance of all postsecondary  
10 institutions programs offered in the state:

11        (a) Student-level data;

12        (b) Employment rates and industry of employment;

13        (c) Earnings of recent graduates;

14        (d) Student graduation rates;

15        (e) Information on industries where students work after  
16 graduating;

17        (f) Demographic characteristics of students enrolled in specific  
18 programs;

19        (g) Loan indebtedness; and

20        (h) Any other indicators deemed appropriate and necessary to  
21 compare postsecondary programs.

22        (2) The board's career bridge web site must link postsecondary  
23 program data with labor market and occupation data. In addition to  
24 providing information under subsection (1) of this section about the  
25 performance of postsecondary programs, the board's career bridge web  
26 site must, at a minimum, and in an easy-to-navigate format:

27        (a) Display labor market data for the state;

28        (b) Display labor market data for workforce development regions;

29        (c) Link labor market data to postsecondary program information,  
30 including outcomes; and

31        (d) Provide potential job seekers information about the most  
32 in-demand careers and appropriate levels of education for the state  
33 and by region.

34        (3) For the purposes of this section:

1 (a) "Postsecondary institution" means an institution of higher  
2 education as defined in RCW 28B.10.016, a degree-granting  
3 institution as defined in RCW 28B.85.010, a private vocational  
4 school as defined in RCW 28C.10.020, and a school as defined in RCW  
5 18.16.020.

6 (b) "Program" means a sequence of approved subjects offered by a  
7 postsecondary institution that teaches skills and fundamental  
8 knowledge required for a degree, certificate, or other credential  
9 and is identified by a classification of instructional program code.

10

11 **Sec. 76.** RCW 43.41.400 and 2017 3rd sp.s. c 6 s 223 are each  
12 amended to read as follows:

13 (1) An education data center shall be established in the office  
14 of financial management. The education data center shall jointly,  
15 with the legislative evaluation and accountability program  
16 committee, conduct collaborative analyses of early learning, K-12,  
17 and higher education programs and education issues across the P-20  
18 system, which includes the department of children, youth, and  
19 families, the superintendent of public instruction, the professional  
20 educator standards board, the state board of education, the state  
21 board for community and technical colleges, the workforce training  
22 and education coordinating board, the student achievement council,  
23 public and private nonprofit four-year institutions of higher  
24 education, and the employment security department. The education  
25 data center shall conduct collaborative analyses under this section  
26 with the legislative evaluation and accountability program committee  
27 and provide data electronically to the legislative evaluation and  
28 accountability program committee, to the extent permitted by state  
29 and federal confidentiality requirements. The education data center  
30 shall be considered an authorized representative of the state  
31 educational agencies in this section under applicable federal and  
32 state statutes for purposes of accessing and compiling student  
33 record data for research purposes.

34 (2) The education data center shall:

1 (a) In consultation with the legislative evaluation and  
2 accountability program committee and the agencies and organizations  
3 participating in the education data center, identify the critical  
4 research and policy questions that are intended to be addressed by  
5 the education data center and the data needed to address the  
6 questions;

7 (b) Coordinate with other state education agencies to compile  
8 and analyze education data, including data on student demographics  
9 that is disaggregated by distinct ethnic categories within racial  
10 subgroups, and complete P-20 research projects;

11 (c) Collaborate with the legislative evaluation and  
12 accountability program committee and the education and fiscal  
13 committees of the legislature in identifying the data to be compiled  
14 and analyzed to ensure that legislative interests are served;

15 (d) Annually provide to the K-12 data governance group a list of  
16 data elements and data quality improvements that are necessary to  
17 answer the research and policy questions identified by the education  
18 data center and have been identified by the legislative committees  
19 in (c) of this subsection. Within three months of receiving the  
20 list, the K-12 data governance group shall develop and transmit to  
21 the education data center a feasibility analysis of obtaining or  
22 improving the data, including the steps required, estimated time  
23 frame, and the financial and other resources that would be required.  
24 Based on the analysis, the education data center shall submit, if  
25 necessary, a recommendation to the legislature regarding any  
26 statutory changes or resources that would be needed to collect or  
27 improve the data;

28 (e) Monitor and evaluate the education data collection systems  
29 of the organizations and agencies represented in the education data  
30 center ensuring that data systems are flexible, able to adapt to  
31 evolving needs for information, and to the extent feasible and  
32 necessary, include data that are needed to conduct the analyses and  
33 provide answers to the research and policy questions identified in  
34 (a) of this subsection;

1 (f) Track enrollment and outcomes through the public centralized  
2 higher education enrollment system;

3 (g) Assist other state educational agencies' collaborative  
4 efforts to develop a long-range enrollment plan for higher education  
5 including estimates to meet demographic and workforce needs;

6 (h) Support the workforce training and education coordinating  
7 board in evaluating and making public the performance of  
8 postsecondary education programs;

9 (i) Provide research that focuses on student transitions within  
10 and among the early learning, K-12, and higher education sectors in  
11 the P-20 system;

12 ((+i)) (j) Prepare a regular report on the educational and  
13 workforce outcomes of youth in the juvenile justice system, using  
14 data disaggregated by age, and by ethnic categories and racial  
15 subgroups in accordance with RCW 28A.300.042; and

16 ((+j)) (k) Make recommendations to the legislature as necessary  
17 to help ensure the goals and objectives of this section and RCW 28A.  
18 655.210 and 28A.300.507 are met.

19 (3) The department of children, youth, and families,  
20 superintendent of public instruction, professional educator  
21 standards board, state board of education, state board for community  
22 and technical colleges, workforce training and education  
23 coordinating board, student achievement council, public four-year  
24 institutions of higher education, department of social and health  
25 services, and employment security department shall work with the  
26 education data center to develop data-sharing and research  
27 agreements, consistent with applicable security and confidentiality  
28 requirements, to facilitate the work of the center. The education  
29 data center shall also develop data-sharing and research agreements  
30 with the administrative office of the courts to conduct research on  
31 educational and workforce outcomes using data maintained under RCW  
32 13.50.010(12) related to juveniles. Private, nonprofit institutions  
33 of higher education that provide programs of education beyond the  
34 high school level leading at least to the baccalaureate degree and

1 are accredited by the Northwest association of schools and colleges  
2 or their peer accreditation bodies may also develop data-sharing and  
3 research agreements with the education data center, consistent with  
4 applicable security and confidentiality requirements. The education  
5 data center shall make data from collaborative analyses available to  
6 the education agencies and institutions that contribute data to the  
7 education data center to the extent allowed by federal and state  
8 security and confidentiality requirements applicable to the data of  
9 each contributing agency or institution.

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11 NEW SECTION. **Sec. 77.** A new section is added to chapter 82.32  
12 RCW to read as follows:

13 For the purposes of the workforce training and education  
14 coordinating board implementing section 75 of this act and RCW  
15 43.41.400, and to improve the accuracy of other federal and state  
16 performance reporting, the department shall work with the workforce  
17 training and education coordinating board to use available tax  
18 records for addressing the gap in data for self-employed  
19 individuals. Data shared by the department under any data-sharing  
20 agreement entered into under this section remains privileged and  
21 confidential and exempt from disclosure under the public records  
22 act, chapter 42.56 RCW.

23

24 NEW SECTION. **Sec. 78.** A new section is added to chapter 18.16  
25 RCW to read as follows:

26 The department shall cooperate with the workforce training and  
27 education coordinating board's responsibilities under section 75 of  
28 this act and shall provide information and data in a format that is  
29 accessible to the workforce training and education coordinating board.

30

31 NEW SECTION. **Sec. 79.** A new section is added to chapter 28B.10  
32 RCW to read as follows:

33 (1)(a) Beginning in the fiscal year ending June 30, 2020,  
34 institutions of higher education shall report to the accounting

1 system under RCW 43.88.160(1) according to the standards and  
2 procedures required under RCW 43.88.160(5) for all public funds as  
3 defined in RCW 43.88.020.

4 (b) An institution of higher education may receive a waiver from  
5 complying with (a) of this subsection for the fiscal year ending  
6 June 30, 2020, if the waiver is approved by the director of  
7 financial management.

8 (c) Beginning in the fiscal year ending June 30, 2021, no  
9 institution of higher education may receive a waiver from complying  
10 with (a) of this subsection.

11 (2) Institutions of higher education must not:

12 (a) Deposit or expend any moneys from the general fund into  
13 another account in the custody of the state treasurer or located  
14 outside the treasury; or

15 (b) Use any check, warrant, journal voucher, or transfer of  
16 moneys from the general fund to allocate costs or reimburse  
17 expenditures made from another account in the custody of the state  
18 treasurer or located outside the treasury.

19  
20 **Sec. 80.** RCW 43.88.160 and 2015 3rd sp.s. c 1 s 303 and 2015  
21 3rd sp.s. c 1 s 109 are each reenacted and amended to read as follows:

22 This section sets forth the major fiscal duties and  
23 responsibilities of officers and agencies of the executive branch.  
24 The regulations issued by the governor pursuant to this chapter  
25 shall provide for a comprehensive, orderly basis for fiscal  
26 management and control, including efficient accounting and reporting  
27 therefor, for the executive branch of the state government and may  
28 include, in addition, such requirements as will generally promote  
29 more efficient public management in the state.

30 (1) Governor; director of financial management. The governor,  
31 through the director of financial management, shall devise and  
32 supervise a modern and complete accounting system for each agency to  
33 the end that all revenues, expenditures, receipts, disbursements,  
34 resources, and obligations of the state shall be properly and

1 systematically accounted for. The accounting system shall include  
2 the development of accurate, timely records and reports of all  
3 financial affairs of the state. The system shall also provide for  
4 central accounts in the office of financial management at the level  
5 of detail deemed necessary by the director to perform central  
6 financial management. The director of financial management shall  
7 adopt and periodically update an accounting procedures manual. Any  
8 agency maintaining its own accounting and reporting system shall  
9 comply with the updated accounting procedures manual and the rules  
10 of the director adopted under this chapter. An agency may receive a  
11 waiver from complying with this requirement if the waiver is  
12 approved by the director. Waivers expire at the end of the fiscal  
13 biennium for which they are granted. The director shall forward  
14 notice of waivers granted to the appropriate legislative fiscal  
15 committees. The director of financial management may require such  
16 financial, statistical, and other reports as the director deems  
17 necessary from all agencies covering any period.

18 (2) Except as provided in chapter 43.88C RCW, the director of  
19 financial management is responsible for quarterly reporting of  
20 primary operating budget drivers such as applicable workloads,  
21 caseload estimates, and appropriate unit cost data. These reports  
22 shall be transmitted to the legislative fiscal committees or by  
23 electronic means to the legislative evaluation and accountability  
24 program committee. Quarterly reports shall include actual monthly  
25 data and the variance between actual and estimated data to date. The  
26 reports shall also include estimates of these items for the  
27 remainder of the budget period.

28 (3) The director of financial management shall report at least  
29 annually to the appropriate legislative committees regarding the  
30 status of all appropriated capital projects, including  
31 transportation projects, showing significant cost overruns or  
32 underruns. If funds are shifted from one project to another, the  
33 office of financial management shall also reflect this in the annual  
34 variance report. Once a project is complete, the report shall



1 provide a final summary showing estimated start and completion dates  
2 of each project phase compared to actual dates, estimated costs of  
3 each project phase compared to actual costs, and whether or not  
4 there are any outstanding liabilities or unsettled claims at the  
5 time of completion.

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

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

17 (i) For those agencies that the director determines internal  
18 audit is required, the agency head or authorized designee shall be  
19 assigned the responsibility and authority for establishing and  
20 maintaining internal audits following professional audit standards  
21 including generally accepted government auditing standards or  
22 standards adopted by the institute of internal auditors, or both.

23 (ii) For those agencies that the director determines internal  
24 audit is not required, the agency head or authorized designee may  
25 establish and maintain internal audits following professional audit  
26 standards including generally accepted government auditing standards  
27 or standards adopted by the institute of internal auditors, or both,  
28 but at a minimum must comply with policies as established by the  
29 director to assess the effectiveness of the agency's systems of  
30 internal controls and risk management processes;

31 (b) Make surveys and analyses of agencies with the object of  
32 determining better methods and increased effectiveness in the use of  
33 manpower and materials; and the director shall authorize

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1 expenditures for employee training to the end that the state may  
2 benefit from training facilities made available to state employees;

3 (c) Establish policies for allowing the contracting of child  
4 care services;

5 (d) Report to the governor with regard to duplication of effort  
6 or lack of coordination among agencies;

7 (e) Review any pay and classification plans, and changes  
8 thereunder, developed by any agency for their fiscal impact:

9 PROVIDED, That none of the provisions of this subsection shall  
10 affect merit systems of personnel management now existing or  
11 hereafter established by statute relating to the fixing of  
12 qualifications requirements for recruitment, appointment, or  
13 promotion of employees of any agency. The director shall advise and  
14 confer with agencies including appropriate standing committees of  
15 the legislature as may be designated by the speaker of the house and  
16 the president of the senate regarding the fiscal impact of such  
17 plans and may amend or alter the plans, except that for the  
18 following agencies no amendment or alteration of the plans may be  
19 made without the approval of the agency concerned: Agencies headed  
20 by elective officials;

21 (f) Fix the number and classes of positions or authorized  
22 employee years of employment for each agency and during the fiscal  
23 period amend the determinations previously fixed by the director  
24 except that the director shall not be empowered to fix the number or  
25 the classes for the following: Agencies headed by elective officials;

26 (g) Adopt rules to effectuate provisions contained in (a)  
27 through (f) of this subsection.

28 (5) The office of financial management and institutions of  
29 higher education as defined in RCW 28B.10.016 shall update the  
30 accounting procedures manual under subsection (1) of this section to  
31 include appropriate standards and procedures to allow institutions  
32 of higher education to report to the accounting system under  
33 subsection (1) of this section information of interest to the  
34 legislature. The office of financial management shall notify the

1 fiscal committees of the legislature of these standards and  
2 procedures and any future updates. The standards and procedures must  
3 allow, at a minimum, institutions of higher education to report  
4 detail in the following areas:

5 (a) Spending and staffing levels for different types of faculty,  
6 including part-time and adjunct faculty;

7 (b) Spending by campus and department;

8 (c) Spending by degree program as defined by the classification  
9 of instructional programs;

10 (d) Tuition revenue by campus, student residency status, and  
11 tuition type;

12 (e) Revenue and spending for auxiliary activities such as  
13 housing, dining, and intercollegiate athletics;

14 (f) Spending and forgone revenue for financial aid and tuition  
15 waivers by award type;

16 (g) Spending on information technology consistent with the  
17 office of the chief information officer policies on technology  
18 business management; and

19 (h) Revenue and spending of student fees by type.

20 (6) The treasurer shall:

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

26 (b) Receive, disburse, or transfer public funds under the  
27 treasurer's supervision or custody;

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

30 (d) Coordinate agencies' acceptance and use of credit cards and  
31 other payment methods, if the agencies have received authorization  
32 under RCW 43.41.180;

33 (e) Perform such other duties as may be required by law or by  
34 regulations issued pursuant to this law.

1 It shall be unlawful for the treasurer to disburse public funds  
2 in the treasury except upon forms or by alternative means duly  
3 prescribed by the director of financial management. These forms or  
4 alternative means shall provide for authentication and certification  
5 by the agency head or the agency head's designee that the services  
6 have been rendered or the materials have been furnished; or, in the  
7 case of loans or grants, that the loans or grants are authorized by  
8 law; or, in the case of payments for periodic maintenance services  
9 to be performed on state owned equipment, that a written contract  
10 for such periodic maintenance services is currently in effect; and  
11 the treasurer shall not be liable under the treasurer's surety bond  
12 for erroneous or improper payments so made. When services are  
13 lawfully paid for in advance of full performance by any private  
14 individual or business entity other than equipment maintenance  
15 providers or as provided for by RCW 42.24.035, such individual or  
16 entity other than central stores rendering such services shall make  
17 a cash deposit or furnish surety bond coverage to the state as shall  
18 be fixed in an amount by law, or if not fixed by law, then in such  
19 amounts as shall be fixed by the director of the department of  
20 enterprise services but in no case shall such required cash deposit  
21 or surety bond be less than an amount which will fully indemnify the  
22 state against any and all losses on account of breach of promise to  
23 fully perform such services. No payments shall be made in advance  
24 for any equipment maintenance services to be performed more than  
25 twelve months after such payment except that institutions of higher  
26 education as defined in RCW 28B.10.016 and the consolidated  
27 technology services agency created in RCW 43.105.006 may make  
28 payments in advance for equipment maintenance services to be  
29 performed up to sixty months after such payment. Any such bond so  
30 furnished shall be conditioned that the person, firm or corporation  
31 receiving the advance payment will apply it toward performance of  
32 the contract. The responsibility for recovery of erroneous or  
33 improper payments made under this section shall lie with the agency  
34 head or the agency head's designee in accordance with rules issued

1 pursuant to this chapter. Nothing in this section shall be construed  
2 to permit a public body to advance funds to a private service  
3 provider pursuant to a grant or loan before services have been  
4 rendered or material furnished.

5 ~~((6))~~ (7) The state auditor shall:

6 (a) Report to the legislature the results of current post audits  
7 that have been made of the financial transactions of each agency; to  
8 this end the auditor may, in the auditor's discretion, examine the  
9 books and accounts of any agency, official, or employee charged with  
10 the receipt, custody, or safekeeping of public funds. Where feasible  
11 in conducting examinations, the auditor shall utilize data and  
12 findings from the internal control system prescribed by the office  
13 of financial management. The current post audit of each agency may  
14 include a section on recommendations to the legislature as provided  
15 in (c) of this subsection.

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

18 (c) Make the auditor's official report on or before the  
19 thirty-first of December which precedes the meeting of the  
20 legislature. The report shall be for the last complete fiscal period  
21 and shall include determinations as to whether agencies, in making  
22 expenditures, complied with the laws of this state. The state  
23 auditor is authorized to perform or participate in performance  
24 verifications and performance audits as expressly authorized by the  
25 legislature in the omnibus biennial appropriations acts or in the  
26 performance audit work plan approved by the joint legislative audit  
27 and review committee. The state auditor, upon completing an audit  
28 for legal and financial compliance under chapter 43.09 RCW or a  
29 performance verification, may report to the joint legislative audit  
30 and review committee or other appropriate committees of the  
31 legislature, in a manner prescribed by the joint legislative audit  
32 and review committee, on facts relating to the management or  
33 performance of governmental programs where such facts are discovered  
34 incidental to the legal and financial audit or performance

1 verification. The auditor may make such a report to a legislative  
2 committee only if the auditor has determined that the agency has  
3 been given an opportunity and has failed to resolve the management  
4 or performance issues raised by the auditor. If the auditor makes a  
5 report to a legislative committee, the agency may submit to the  
6 committee a response to the report. This subsection (~~(6)~~) (7)  
7 shall not be construed to authorize the auditor to allocate other  
8 than de minimis resources to performance audits except as expressly  
9 authorized in the appropriations acts or in the performance audit  
10 work plan. The results of a performance audit conducted by the state  
11 auditor that has been requested by the joint legislative audit and  
12 review committee must only be transmitted to the joint legislative  
13 audit and review committee.

14 (d) Be empowered to take exception to specific expenditures that  
15 have been incurred by any agency or to take exception to other  
16 practices related in any way to the agency's financial transactions  
17 and to cause such exceptions to be made a matter of public record,  
18 including disclosure to the agency concerned and to the director of  
19 financial management. It shall be the duty of the director of  
20 financial management to cause corrective action to be taken within  
21 six months, such action to include, as appropriate, the withholding  
22 of funds as provided in RCW 43.88.110. The director of financial  
23 management shall annually report by December 31st the status of  
24 audit resolution to the appropriate committees of the legislature,  
25 the state auditor, and the attorney general. The director of  
26 financial management shall include in the audit resolution report  
27 actions taken as a result of an audit including, but not limited to,  
28 types of personnel actions, costs and types of litigation, and value  
29 of recouped goods or services.

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

31 (f) Investigate improper governmental activity under chapter  
32 42.40 RCW.

33 (g) Audit the information reported by institutions of higher  
34 education under section 79 of this act for completeness and accuracy.

1 In addition to the authority given to the state auditor in this  
2 subsection (~~(6)~~) (7), the state auditor is authorized to conduct  
3 performance audits identified in RCW 43.09.470. Nothing in this  
4 subsection (~~(6)~~) (7) shall limit, impede, or restrict the state  
5 auditor from conducting performance audits identified in RCW  
6 43.09.470.

7 (~~(7)~~) (8) The joint legislative audit and review committee may:

8 (a) Make post audits of the financial transactions of any agency  
9 and management surveys and program reviews as provided for in  
10 chapter 44.28 RCW as well as performance audits and program  
11 evaluations. To this end the joint committee may in its discretion  
12 examine the books, accounts, and other records of any agency,  
13 official, or employee.

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

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

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

23 (ii) Such plans as it deems expedient for the support of the  
24 state's credit, for lessening expenditures, for promoting frugality  
25 and economy in agency affairs, and generally for an improved level  
26 of fiscal management."

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28 Renumber the remaining sections consecutively and correct any  
29 internal references accordingly.

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31 Correct the title.

EFFECT:

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- Requires the Washington State Institute for Public Policy to study higher education cost drivers, including information on endowments and administration, and submit a report to the Legislature by November 1, 2020.
- Requires the Workforce Training and Education Coordinating Board to use the student-level data provided by the higher education institutions participating in the Washington College Grant program to make detailed statistical summaries on the Career Bridge website.
- Requires the Education Data Center to support the Workforce Training and Education Coordinating Board in evaluating and making public the performance of postsecondary education programs.
- Requires the institutions of higher education to report to the state accounting system for all public funds beginning in the fiscal year ending June 30, 2020.
- Requires the Office of Financial Management and the institutions of higher education to update the accounting procedures manual to allow the institutions of higher education to report to the state accounting system.
- Requires the State Auditor to audit the information reported by the institutions of higher education.

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