
ENGROSSED SUBSTITUTE SENATE BILL 5405

State of Washington

67th Legislature

2021 Regular Session

By Senate Ways & Means (originally sponsored by Senators Hasegawa, Conway, Lillas, Nguyen, Saldaña, and Wilson, C.)

READ FIRST TIME 02/22/21.

1 AN ACT Relating to racial equity analysis for the joint
2 legislative audit and review committee work; amending RCW 44.28.005;
3 adding a new section to chapter 44.28 RCW; creating a new section;
4 and providing an expiration date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 44.28
7 RCW to read as follows:

8 The joint committee shall incorporate a racial equity analysis
9 into performance audits, sunset reviews, and other audits or reports
10 conducted by the joint committee. The joint committee shall note in
11 its audits, reviews, and reports if a racial equity analysis is not
12 necessary or appropriate. The joint committee may work with the
13 office of equity, the governor's office of Indian affairs, the LGBTQ
14 commission, the Washington state women's commission, and the ethnic
15 commissions to design the racial equity analysis required under this
16 section.

17 NEW SECTION. **Sec. 2.** (1) The joint legislative audit and review
18 committee must complete a racial equity analysis by December 31,
19 2021, on the impact of the restrictions on in-person K-12 education

1 put in place since the state of emergency declared on February 29,
2 2020, for all counties in Washington due to COVID-19.

3 (2) This section expires July 1, 2022.

4 **Sec. 3.** RCW 44.28.005 and 1996 c 288 s 2 are each amended to
5 read as follows:

6 Unless the context clearly requires otherwise, the definitions in
7 this section apply throughout this chapter.

8 (1) "Legislative auditor" means the executive officer of the
9 joint legislative audit and review committee.

10 (2) "Economy and efficiency audits" means performance audits that
11 establish: (a) Whether a state agency or unit of local government
12 receiving state funds is acquiring, protecting, and using its
13 resources such as personnel, property, and space economically and
14 efficiently; (b) the causes of inefficiencies or uneconomical
15 practices; and (c) whether the state agency or local government has
16 complied with significant laws and rules in acquiring, protecting,
17 and using its resources.

18 (3) "Ethnic commissions" means the Washington state commission on
19 African American affairs established in chapter 43.113 RCW, the
20 Washington state commission on Asian Pacific American affairs
21 established in chapter 43.117 RCW, and the Washington state
22 commission on Hispanic affairs established in chapter 43.115 RCW.

23 (4) "Final compliance report" means a written document, as
24 approved by the joint committee, that states the specific actions a
25 state agency or unit of local government receiving state funds has
26 taken to implement recommendations contained in the final performance
27 audit report and the preliminary compliance report. Any
28 recommendations, including proposed legislation and changes in the
29 agency's rules and practices or the local government's practices,
30 based on testimony received, must be included in the final compliance
31 report.

32 ((+4)) (5) "Final performance audit report" means a written
33 document adopted by the joint legislative audit and review committee
34 that contains the findings and proposed recommendations made in the
35 preliminary performance audit report, the final recommendations
36 adopted by the joint committee, any comments to the preliminary
37 performance audit report by the joint committee, and any comments to
38 the preliminary performance audit report by the state agency or local
39 government that was audited.

1 ~~((5))~~ (6) "Joint committee" means the joint legislative audit
2 and review committee.

3 ~~((6))~~ (7) "Local government" means a city, town, county,
4 special purpose district, political subdivision, municipal
5 corporation, or quasi-municipal corporation, including a public
6 corporation created by such an entity.

7 ~~((7))~~ (8) "Performance audit" means an objective and systematic
8 assessment of a state agency or any of its programs, functions, or
9 activities, or a unit of local government receiving state funds, by
10 an independent evaluator in order to help public officials improve
11 efficiency, effectiveness, and accountability. Performance audits
12 include economy and efficiency audits and program audits. A
13 performance audit of a local government may only be made to determine
14 whether the local government is using state funds for their intended
15 purpose in an efficient and effective manner.

16 ~~((8))~~ (9) "Performance measures" are a composite of key
17 indicators of a program's or activity's inputs, outputs, outcomes,
18 productivity, timeliness, and/or quality. They are means of
19 evaluating policies and programs by measuring results against agreed
20 upon program goals or standards.

21 ~~((9))~~ (10) "Preliminary compliance report" means a written
22 document that states the specific actions a state agency or unit of
23 local government receiving state funds has taken to implement any
24 recommendations contained in the final performance audit report.

25 ~~((10))~~ (11) "Preliminary performance audit report" means a
26 written document prepared for review and comment by the joint
27 legislative audit and review committee after the completion of a
28 performance audit. The preliminary performance audit report must
29 contain the audit findings and any proposed recommendations to
30 improve the efficiency, effectiveness, or accountability of the state
31 agency or local government audited.

32 ~~((11))~~ (12) "Program audits" means performance audits that
33 determine: (a) The extent to which desired outcomes or results are
34 being achieved; (b) the causes for not achieving intended outcomes or
35 results; and (c) compliance with significant laws and rules
36 applicable to the program.

37 ~~((12))~~ (13) "State agency" or "agency" means a state agency,
38 department, office, officer, board, commission, bureau, division,
39 institution, or institution of higher education. "State agency"

1 includes all elective offices in the executive branch of state
2 government.

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