

# Title 48 WAC

## AUDITOR, OFFICE OF STATE

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### Chapter 48-12 WAC ACCESS TO PUBLIC RECORDS

#### WAC

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**WAC 48-12-010 Purpose.** The purpose of this chapter shall be to insure compliance by the state auditor with the provisions of chapter 1, Laws of 1973 (Initiative 276) Disclosure—Campaign finances—Lobbying—Records; and in particular with sections 25-32 of that act, dealing with public records.

[Order 73-2, § 48-12-010, filed 6/18/73.]

**WAC 48-12-020 Definitions.** (1) "Public record" includes any writing containing information relating to the conduct of governmental or the performance of any governmental or proprietary function prepared, owned, used or retained by any state or local agency regardless of physical form or characteristics.

(2) **WRITING.** "Writing means handwriting, typewriting, printing, photostating, photographing, and every other means of recording any form of communication or representation, including letters, words, pictures, sounds; or symbols, or combination thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums and other documents."

(3) **OFFICE OF STATE AUDITOR.** The state auditor is the executive officer elected by the voters pursuant to Article III, section 20, Washington State Constitution and chapter 43.09 RCW. The state auditor shall hereinafter be referred to as the "office of state auditor." Where appropriate, the term office of state auditor also refers to the staff and employees of the state auditor.

[Order 73-2, § 48-12-020, filed 6/18/73.]

**WAC 48-12-030 Description of central and field organization of office of state auditor.** (1) **OFFICE OF STATE AUDITOR.** The state auditor is an elective officer. The administrative office of the office of state auditor and its staff are located on the 2nd Floor, Legislative Building, Olympia, Washington.

[Order 73-2, § 48-12-030, filed 6/18/73.]

**WAC 48-12-040 Operations and procedures.** (1) The office of state auditor is composed of four divisions under the direction of the state auditor. These divisions are: Division of administration, division of departmental audits, division of municipal corporations and division of management and fiscal systems. The division of administration is located on the 2nd Floor, Legislative Building, Olympia, Washington and coordinates the fiscal functions of all divisions including budgeting, accounting, procurement and personnel procedures. The division also has a word processing center (WPC) that processes edited audit reports of the audit divisions to final draft and delivery of completed reports. The permanent files of reports are maintained in Olympia. The division of administration is staffed by the elected state auditor, assistant state auditor, deputy state auditor, confidential secretary and classified personnel as required.

(2) The division of departmental audits (DDA) is located on the 2nd Floor, Legislative Building, Olympia, Washington and examines and reports on the operations of all state departments, agencies, officials, boards, commissions and authorities. Examinations are performed by state examiners under the direct supervision of a team leader, directed by an assistant chief examiner as assigned by the chief examiner (deputy state auditor) of the division. Examinations are made in accordance with the procedures contained in the DDA Audit Procedures Manual. Field report drafts are prepared showing the result of the examination. Field drafts are reviewed, corrected, and edited as required before the WPC prepares the preliminary drafts. The preliminary drafts are submitted to agency heads of the examined agencies for their review and comment. After a reasonable time for review, if no comment is received from the affected agency, the report is completed in final draft for filing as required by law. If reply is made by an agency, such comment and/or exceptions are reviewed and where appropriate are included in the report before official filing and transmittal.

(3) The division of municipal corporations (DMC) is located on the 3rd Floor, Insurance Building, Olympia, Washington and examines and reports on the fiscal-legal affairs of all local governmental entities such as counties, cities, towns, school districts, port districts,

public hospital districts, etc. Examinations are performed by state examiners under the direct supervision of a regional supervisor, the latter being directed by an assistant chief examiner as assigned by the chief examiner (deputy state auditor) of the division. Examinations are made in accordance with the procedures contained in the DMC audit programs and audit procedures manuals. Field report drafts are prepared showing the result of the examination. Field drafts are reviewed, corrected and edited as required before the WPC prepares the preliminary drafts. The preliminary drafts are submitted to governing heads of examined local governments for their review and comment. After a reasonable time for review, if no comment is made by the governing head of the affected municipal corporation, the report is completed in final draft for filing as required by law. If reply is made by the governing head, such comments and/or exceptions are given consideration for inclusion in the report before official filing and transmittal.

(4) The division of management and fiscal systems (MAFS) is located on the 3rd Floor, Insurance Building, Olympia, Washington and functions in an advisory or staff capacity to line audit divisions. The division has two sections (1) audit support, and (2) systems development. The staff services include (1) providing audit support and training to field examiners involved in EDP and systems audit applications, (2) design and development of financial systems incorporating modern budgeting, accounting and reporting concepts, and (3) produces financial and statistical data and reports required of the state auditor including the biennial report to the legislature. Each section is staffed by state examiners supervised by an administrative assistant (deputy state auditor). The products of these sections are report and system drafts submitted to the line audit divisions.

[Order 73-2, § 48-12-040, filed 6/18/73.]

**WAC 48-12-050 Public records available.** All public records of the office of state auditor, as defined in WAC 48-12-130 are deemed to be available for public inspection and copying pursuant to these rules, except as otherwise provided by section 31, chapter 1, Laws of 1973 and WAC 48-12-100.

[Order 73-2, § 48-12-050, filed 6/18/73.]

**WAC 48-12-060 Public records officer.** A public records officer in the office of state auditor, designated by the state auditor, shall be in charge of public records. The person so designated shall be located in the administrative office of the office of state auditor. The public records officer shall be responsible for the following: The implementation of the office of state auditor rules and regulations regarding release of public records, coordinating the staff of the office of state auditor in this regard, and generally insuring compliance by the staff with the public records disclosure requirements of chapter 1, Laws of 1973.

[Order 73-2, § 48-12-060, filed 6/18/73.]

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**WAC 48-12-070 Office hours.** Public records shall be available for inspection and copying during the customary office hours of the office of state auditor. For the purposes of this chapter, the customary office hours shall be from 9:00 a.m. to noon and from 1:00 p.m. to 4:00 p.m., Monday through Friday, excluding legal holidays.

[Order 73-2, § 48-12-070, filed 6/18/73.]

**WAC 48-12-080 Requests for public records.** In accordance with requirements of chapter 1, Laws of 1973 that agencies prevent unreasonable invasions of privacy, protect public records from damage or disorganization, and prevent excessive interference with essential functions of the agency, public records may be inspected or copied or copies of such records may be obtained, by members of the public, upon compliance with the following procedures:

(1) A request shall be made in writing upon a form prescribed by the office of state auditor which shall be available at its administrative office. The form shall be presented to the public records officer; or to any member of the office of state auditor staff if the public records officer is not available at the administrative office of state auditor during customary office hours. The request shall include the following information:

- (a) The name of the person requesting the record;
- (b) The time of day and calendar date on which the request was made;
- (c) The nature of the request;
- (d) If the matter requested is referenced within the current index maintained by the records officer, a reference to the requested record as it is described in such current index;
- (e) If the requested matter is not identifiable by reference to the office of state auditor current index, an appropriate description of the record requested.

(2) In all cases in which a member of the public is making a request, it shall be the obligation of the public records officer or staff member to whom the request is made, to assist the member of the public in appropriately identifying the public record requested.

[Order 73-2, § 48-12-080, filed 6/18/73.]

**WAC 48-12-090 Copying.** (1) No fee shall be charged for the inspection of public records. The office of state auditor shall charge a fee of ten cents per page of copy for providing copies of public records and for use of the office of state auditor copy equipment. This charge is the amount necessary to reimburse the state for its actual costs incident to such copying.

(2) Handwritten copying will be permitted without charge when accomplished by the one making the request and completed within the designated hours.

[Order 73-2, § 48-12-090, filed 6/18/73.]

**WAC 48-12-100 Exemptions.** (1) The office of state auditor reserves the right to determine that a public record requested in accordance with the procedures outlined in WAC 48-12-080 is exempt under the provisions of section 31, chapter 1, Laws of 1973.

(2) In addition, pursuant to section 26, chapter 1, Laws of 1973, the office of state auditor reserves the right to delete identifying details when it makes available or publishes any public record, in any cases when there is reason to believe that disclosure of such details would be an invasion of personal privacy protected by chapter 1, Laws of 1973. The public records officer will fully justify such deletion in writing.

(3) All denials of requests for public records will be accompanied by a written statement specifying the reason for the denial, including a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

[Order 73-2, § 48-12-100, filed 6/18/73.]

**WAC 48-12-110 Review of denials of public records requests.** (1) Any person who objects to the denial of a request for a public record may petition for prompt review of such decision by tendering a written request for review. The written request shall specifically refer to the written statement by the public records officer or other staff member which constituted or accompanied the denial.

(2) Immediately after receiving a written request for review of a decision denying a public record, the public records officer or other staff member denying the request shall refer it to the state auditor of the office of state auditor. The state auditor or assistant state auditor, if the state auditor will be unavailable during the time for appeal, shall immediately consider the matter and either affirm or reverse such denial. In any case the request shall be returned with a final decision, within two business days following the original denial.

(3) Administrative remedies shall not be considered exhausted until the state auditor has returned the petition with a decision or until the close of the second business day following denial of inspection, whichever occurs first.

[Order 73-2, § 48-12-110, filed 6/18/73.]

**WAC 48-12-120 Protection of public records.** All records of the office of state auditor subject to inspection and review are available through the main office at Olympia. Due care will be exercised by the user to protect the records from damage and/or disorganization. No records will be removed from the main office, and all records will be reviewed under the supervision of the public records officer or his designee.

[Order 73-2, § 48-12-120, filed 6/18/73.]

**WAC 48-12-130 Records index.** (1) INDEX. The office of state auditor has available to all persons a current index which provides identifying information as to the following records issued, adopted or promulgated since June 30, 1972.

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"(a) Final opinions, including concurring and dissenting opinions, as well as orders, made in the adjudication of cases;

"(b) Those statements of policy and interpretations of policy, statute and the Constitution which have been adopted by the agency;

"(c) Administrative staff manuals and instructions to staff that affect a member of the public;

"(d) Planning policies and goals, and interim and final planning decisions;

"(e) Factual staff reports and studies, factual consultant's reports and studies, scientific reports and studies, and any other factual information derived from tests, studies, reports or surveys, whether conducted by public employees or others; and

"(f) Correspondence, and materials referred to therein, by and with the agency relating to any regulatory, supervisory or enforcement responsibilities of the agency, whereby the agency determines, or opines upon, or is asked to determine or opine upon, the rights of the state, the public, a subdivision of state government, or of any private party."

(2) AVAILABILITY. The current index promulgated by the office of state auditor shall be available to all persons under the same rules and on the same conditions as are applied to public records available for inspection.

[Order 73-2, § 48-12-130, filed 6/18/73.]

**WAC 48-12-140 Communication with agency.** All communication with the office of state auditor including but not limited to the submission of materials pertaining to its operations and/or the administration or the administration or enforcement of chapter 1, Laws of 1973 and these rules; requests for copies of the office of state auditor decisions and other matters, shall be addressed as follows: Office of State Auditor, c/o Public Records Officer, Legislative Building, Olympia, Washington 98504.

[Order 73-2, § 48-12-140, filed 6/18/73.]

**WAC 48-12-150 Adoption of form.** The office of state auditor hereby adopts for use by all persons requesting inspection and/or copying or copies of its records, the form attached hereto as Appendix No. 1, entitled "Request for public records."

[Order 73-2, § 48-12-150, filed 6/18/73.]

**WAC 48-12-990 Appendix No. 1--Form--Request for public record.**

APPENDIX NO. 1

REQUEST FOR PUBLIC RECORD

(Time stamp space)

TO: OFFICE OF STATE AUDITOR

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- (a) Name of person requesting public record(s)  
 ----- (-----)  
 Signature (Please Print)
- (Name of organization, if applicable)
- (Mailing address of applicant) (Phone number)
- (b) ----- (Date of request)
- (c) Nature of Request -----  
 -----  
 -----
- (d) Identification Reference on Current Index: -----  
 (Please describe)  
 -----  
 -----  
 -----
- (e) Description of record or matter requested if not  
 identifiable by reference to the Office of State Au-  
 ditor's current index: -----  
 -----  
 -----
- (f) It is agreed that the records requested herein, if  
 containing lists of individual, will not be used for  
 commercial purposes.

[Order 73-2, Appendix No. 1 (codified as WAC 48-12-990), filed 6/18/73.]

**Chapter 48-16 WAC  
STATE ENVIRONMENTAL POLICY ACT  
GUIDELINES**

WAC  
48-16-010 Agency activities exempt.

**WAC 48-16-010 Agency activities exempt.** The activities of the state auditor's office as they existed on December 12, 1975, have been exempted by the council on environmental policy in WAC 197-10-175 (12)(b). All authorized activities of the state auditor's office have been reviewed and found to fall within the exempted category. This regulation is adopted in conformance with WAC 197-10-800(4).

[Order 76-3, § 48-16-010, filed 10/1/76.]

**Chapter 48-20 WAC  
LOCAL AUDIT COSTS APPEAL**

WAC	
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48-20-070	External appeals board review.
48-20-080	Review and final decision by state auditor.
48-20-090	Failure to follow procedure—Waiver.
48-20-100	Appeal board administrative costs.

**WAC 48-20-010 Definitions.** (1) "Local government" includes any municipal corporation, taxing district, or other governmental unit subject to audit by the division of municipal corporations, acting through its legally constituted legislative body or its designee.

(2) "Local government association" means any generally recognized association or organization whose membership consists exclusively or principally of local government units or their officers.

(3) "Officers of a local government association" includes any person serving as an elected officer of a local government association or any person employed by a local government association as its executive director or any person with duties equivalent to those of an executive director.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-010, filed 6/28/82.]

**WAC 48-20-020 Notification to chief examiner.** A local government which disagrees with a bill for services issued to it by the division of municipal corporations shall notify the chief examiner of the division of municipal corporations in writing within fourteen days after receipt of the bill. The writing shall include the local government's reasons for challenging the bill and any other information the local government deems pertinent.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-020, filed 6/28/82.]

**WAC 48-20-030 Response of chief examiner.** The chief examiner shall review any bill challenged by a local government, together with the reasons for the challenge. Within seven days of receipt of notification from the local government, the chief examiner shall respond in writing to the local government, either reaffirming the bill or modifying it, and stating the reasons for his action.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-030, filed 6/28/82.]

**WAC 48-20-040 Appeal to internal appeals board.** Within seven days after receiving the chief examiner's written response, the local government may appeal the matter to the internal appeals board by writing directed to the chief examiner. The internal appeals board shall consist of the assistant state auditor and two deputy state auditors designated by the state auditor, neither of whom shall have direct responsibility for the conduct of

audits. The internal appeals board shall review the matter and may reaffirm or modify the disputed bill. Within seven days of the appeal, the internal appeals board shall issue written findings and mail them to the local government.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-040, filed 6/28/82.]

**WAC 48-20-050 Appeal to external appeals board.** Within seven days of receipt of the written findings of the internal appeals board, a local government not satisfied with the findings may appeal to an external appeals board by addressing a written notice to the chief examiner. The written notice shall specify the grounds for appeal and shall designate the person selected by the local government to serve on the external appeals board.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-050, filed 6/28/82.]

**WAC 48-20-060 External appeals board--Membership.** The external appeals board shall consist of three officers of local government associations, one selected by the local government at the time of its appeal, one selected by the chief examiner after receipt of the notice of appeal, and the third to be selected by the other two members.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-060, filed 6/28/82.]

**WAC 48-20-070 External appeals board review.** The external appeals board shall review the challenged bill, together with any other pertinent material furnished by the local government and the state auditor's office. Within ten days after its selection, the external appeals board shall submit written findings and recommendations to the state auditor and to the local government.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-070, filed 6/28/82.]

**WAC 48-20-080 Review and final decision by state auditor.** Within ten days after receipt of the findings and recommendation of the external appeals board, the state auditor shall issue a final written decision accepting, rejecting, or modifying the recommendation of the appeals board. The final decision shall be delivered to the local government, which shall promptly pay the bill as rendered in the final decision.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-080, filed 6/28/82.]

**WAC 48-20-090 Failure to follow procedure--Waiver.** Any local government which fails to follow the appeal procedures outlined in this chapter will be deemed to have waived its appeal, and shall promptly pay any bill submitted by the state auditor.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-090, filed 6/28/82.]

**WAC 48-20-100 Appeal board administrative costs.** The office of the state auditor will provide facilities,

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clerical staff, and necessary expenses for appeals boards selected pursuant to this chapter.

[Statutory Authority: 1982 c 206 § 3. 82-14-023 (Order), § 48-20-100, filed 6/28/82.]