

WAC 392-115-140 SPI review of audit finding as result of noncon-
currence. The superintendent of public instruction shall review the
subrecipient's letter of nonconcurrency and such review shall be limi-
ted to proof of one or more of the following:

- (1) Error or omission by the auditor;
- (2) Application of inappropriate methodology by the auditor;
- (3) Noncompliance with generally accepted auditing standards by
the auditor;
- (4) Incorrect interpretation or application by the auditor of
federal law or rules and regulations.

[Statutory Authority: RCW 28A.300.070. WSR 91-07-007 (Order 91-04), §
392-115-140, filed 3/8/91, effective 4/8/91.]