

RCW 43.09.475 Performance audits of government account. The performance audits of government account is hereby created in the custody of the state treasurer. Revenue identified in RCW *82.08.020(5) and 82.12.0201 shall be deposited in the account. Money in the account shall be used to fund the performance audits and follow-up performance audits under RCW 43.09.470 and shall be expended by the state auditor in accordance with chapter 1, Laws of 2006. Only the state auditor or the state auditor's designee may authorize expenditures from the account. The account is subject to allotment procedures under chapter 43.88 RCW, but an appropriation is not required for expenditures. The performance audits of government account may be appropriated for the joint legislative audit and review committee, the legislative evaluation and accountability program committee, and for the office of financial management's performance audit and compliance audit activities. During the 2019-2021, 2021-2023, and 2023-2025 fiscal biennia, the performance audits of government account may be appropriated for the superintendent of public instruction, the office of the governor, and audits of school districts. In addition, during the 2019-2021 and 2021-2023 fiscal biennia the account may be used to fund the office of financial management's contract for the compliance audit of the state auditor and audit activities at the department of revenue. During the 2025-2027 fiscal biennium, the legislature may direct the state treasurer to make transfers of moneys in the performance audits of government account to the general fund such amounts as reflect the excess fund balance of the account. [2025 c 424 s 947; 2023 c 475 s 928; 2022 c 157 s 14; 2021 c 334 s 970; 2019 c 415 s 963; 2017 3rd sp.s. c 1 s 967; 2016 sp.s. c 36 s 925; 2015 3rd sp.s. c 4 s 954; 2013 2nd sp.s. c 4 s 974; 2011 1st sp.s. c 50 s 942; 2009 c 564 s 929; 2006 c 1 s 5 (Initiative Measure No. 900, approved November 8, 2005).]

***Reviser's note:** RCW 82.08.020 was amended by 2025 c 417 s 201, changing subsection (5) to subsection (6).

Effective date—2025 c 424: See note following RCW 9.46.100.

Effective date—2023 c 475: See note following RCW 16.76.030.

Conflict with federal requirements—Effective date—2021 c 334: See notes following RCW 43.79.555.

Effective date—2019 c 415: See note following RCW 28B.20.476.

Effective date—2017 3rd sp.s. c 1: See note following RCW 43.41.455.

Effective date—2016 sp.s. c 36: See note following RCW 18.20.430.

Effective dates—2015 3rd sp.s. c 4: See note following RCW 28B.15.069.

Effective dates—2013 2nd sp.s. c 4: See note following RCW 2.68.020.

Effective dates—2011 1st sp.s. c 50: See note following RCW 15.76.115.

Effective date—2009 c 564: See note following RCW 2.68.020.

Policies and purposes—Construction—Severability—Part headings not law—2006 c 1 (Initiative Measure No. 900): See notes following RCW 43.09.470.