

**RCW 44.28.071 Conduct of performance audits.** (1) In conducting performance audits and other reviews, the legislative auditor shall work closely with the chairs and staff of standing committees of the senate and house of representatives, and may work in consultation with the state auditor and the director of financial management.

(2) The legislative auditor may contract with and consult with public and private independent professional and technical experts as necessary in conducting the performance audits. The legislative auditor should also involve frontline employees and internal auditors in the performance audit process to the highest possible degree.

(3) The legislative auditor shall work with the legislative evaluation and accountability program committee and the office of financial management to develop information system capabilities necessary for the performance audit requirements of this chapter.

(4) The legislative auditor shall work with the legislative office of performance review and the office of financial management to facilitate the implementation of effective performance measures throughout state government. In agencies and programs where effective systems for performance measurement exist, the measurements incorporated into those systems should be a basis for performance audits conducted under this chapter. [1996 c 288 § 9.]