

**RCW 43.09.440 Performance audits—Comments.** The state auditor must solicit comments on preliminary performance audit reports from the audited state agency, the office of the governor, and the office of financial management. Comments must be received within thirty days after receipt of the preliminary performance audit report unless a different time period is approved by the state auditor. All comments shall be incorporated into the final performance audit report. The final performance audit report shall include the objectives, scope, and methodology; the audit results, including findings and recommendations; conclusions; and identification of best practices. [2022 c 148 § 5; 2012 c 229 § 817; 2005 c 385 § 5.]

**Effective date—2012 c 229 §§ 101, 117, 401, 402, 501 through 594, 601 through 609, 701 through 708, 801 through 821, 902, and 904:** See note following RCW 28B.77.005.