

**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 and 2021-2023 fiscal biennia, the performance audits of government account may be appropriated for the superintendent of public instruction, the department of fish and wildlife, 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. [2022 c 157 § 14; 2021 c 334 § 970; 2019 c 415 § 963; 2017 3rd sp.s. c 1 § 967; 2016 sp.s. c 36 § 925; 2015 3rd sp.s. c 4 § 954; 2013 2nd sp.s. c 4 § 974; 2011 1st sp.s. c 50 § 942; 2009 c 564 § 929; 2006 c 1 § 5 (Initiative Measure No. 900, approved November 8, 2005).]

**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.