

This email is directed to the Audit Contact for all counties. Please share this information with other personnel in your government responsible for financial reporting.

State law regarding capital asset inventory reporting changed in 2017 (RCW 36.32.210). As a result, we have updated the BARS Manual to address these changes and clarify reporting and timing requirements. This is available within the *Capital Asset Management* [Section 3.3.9](#) of the GAAP BARS Manual and the *Capital Assets Management* [Section 3.3.8](#) of the Cash Basis BARS Manual.