

March 26, 1991
Motwkpro/DE:yr

Introduced by: Lois North
Bruce Laing

Proposed No.: 91-353

MOTION NO. 8269

A MOTION related to Council adoption of
the King County Auditor's Office's 1991
work program.

WHEREAS, the King County Code, Section 2.20.045 states
that the council shall review and approve annually by motion a
work program prepared by the auditor for the auditor's office,
and

WHEREAS, the work program shall include the various types
of audits and recommended special studies to be conducted and
managed by the auditor, and

WHEREAS, the work program shall also include any
analytical staff work directed by the council which would fall
outside of the regular definition of an audit or special study,
and

WHEREAS, the 1991 proposed auditor's work program has been
developed and is attached to this motion;

NOW, THEREFORE BE IT MOVED by the Council of KING County:

The King County Council hereby adopts the attached 1991
Auditor's work program.

PASSED this 22nd day of April, 1991.

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

Lois North
Chair

ATTEST:

Janet Masuo
DEPUTY Clerk of the Council

AUDITOR'S OFFICE
1991 PROPOSED WORK PROGRAM

8269

CARRYOVER PROJECTS

- o Agency Performance Monitoring
- o County Gas Station Internal Controls
- o Carpentry Shop
- o Purchasing
- o BALD Computer System
- o Farmlands and Open Space

COUNCIL REQUESTED PROJECTS

- o Records and Elections (Sims, Sullivan)
- o BALD Field Inspection Function (Derdowski)
- o Personnel (Sims)
- o Public Safety Field Training Officer Program (Sims)
- o Delinquent Collections Program(Sims)

STAFF RECOMMENDED PROJECTS

- o Jail and Youth Services Overtime
- o Stadium
- o Environmental Health
- o Parks Recreational Services
- o Roads CIP
- o Investment Management
- o Debt Service Funds
- o Employee Benefits Funds
- o BALD Bond Forfeitures

NON-AUDIT CONSULTANT PROJECTS

- o Metro Purchasing Audit
- o BALD Financial and Management Study
- o District Court Service Delivery Study

CARRYOVER PROJECTSo Agency Performance Monitoring

Review how County agencies monitor and evaluate their own performance in terms of program objectives and performance indicators.

o County Gas Station Internal Controls

Review the internal controls employed over dispensing gasoline at the 14 County gas stations.

o Carpentry Shop

Review how the County's carpentry shop determines job charges and whether these charges are appropriate.

o Purchasing

Evaluate the efficiency and effectiveness of the County's purchasing function.

o BALD Computer System

Review and evaluate the effectiveness of BALD's automated permit processing system in achieving its intended objectives.

o Farmlands and Open Space

Evaluate how development rights for agricultural lands acquired during the Farmland Preservation Program are monitored by BALD to ensure the preservation of lands in accordance with program intent.

COUNCIL REQUESTED PROJECTSo Records and Elections

Review internal controls related to how ballots are distributed to precincts and controlled, and review the mechanics of the vote counting process.

o BALD Field Inspection Function

Evaluate the efficiency and effectiveness of BALD's inspection functions in achieving compliance with conditions, codes, and standards for development projects, prior to granting County approvals and accepting roads and other infrastructure for public maintenance.

o Personnel

Review the Personnel Office's efforts in implementing Personnel Board report recommendations and the Office's performance in delivering services to County agencies.

o Public Safety Field Training Officer Program

Determine whether the County's Field Training Officer program results in a higher proportion of minority officers not completing the program than in similar programs of other jurisdictions.

o Delinquent Collections Program

Evaluate the County's delinquent collections program and determine whether the collection of delinquent accounts can be more efficiently and effectively performed by County staff than by private contractor.

STAFF RECOMMENDED PROJECTS

o Jail and Youth Services Overtime

Review and identify reasons why overtime expenditures have consistently exceeded budgeted amounts at both the jail and the Youth Service Center, and review how overtime is authorized and monitored.

o Stadium

Review the sources of Stadium Fund revenues (sports franchises, concessionaires, other users), compliance to contractual terms, and determine whether the County is receiving revenues due from users of the Kingdome. Also review the Stadium's financial plan and plan assumptions.

o Environmental Health

Determine the basis of Environmental Health Services charges to Solid Waste and whether these charges are based upon Environmental Health workload.

o Parks Recreational Services

Review the recreational programs sponsored and managed by the Parks Division and determine the nature of programs, whom they were designed for, and how they were selected.

o Roads CIP

Follow up on the 1984 audit which examined Roads budgeting and scheduling practices to determine whether road projects are budgeted efficiently and completed on schedule.

o Investment Management

Review investment policies and procedures of County funds with respect to statutory requirements and sound investment principles such as safety, liquidity, and profitability.

o Debt Service Funds

Review and evaluate the County's Debt Service Funds to ensure that funds are properly accumulated and accounted for to pay maturing obligations. Also review compliance to various bond ordinance requirements such as revenue sources and bond maturities.

o Employee Benefits Funds

Identify how the County selects and manages benefit and deferred compensation plans and evaluate the County's administrative controls related to these plans.

o BALD Bond Forfeitures

Review BALD's bond forfeiture process, including the appropriateness of established bond levels, and determine whether forfeiture proceedings are timely.

NON-AUDIT CONSULTANT PROJECTS

o Metro Purchasing Audit

Participate in an interjurisdictional staff group responsible for monitoring a contractor's performance in conducting an audit of the Metro purchasing function.

o BALD Financial and Management Study

Participate in an oversight group responsible for monitoring a contractor's performance in conducting a financial and management study of the Building and Land Development Division.

o District Court Service Delivery Study

Participate in an oversight group, consisting of members from the executive, legislative, and judicial branches of government, responsible for monitoring a contractor's performance in conducting a district court service delivery study.