

March 4, 1998

Introduced By: Pullen

clerk 3/4/98

Proposed No.: 98-178

MOTION NO. **10429**

A MOTION related to King County Council adoption of the 1998 work program for the King County Auditor's Office.

WHEREAS, the K.C.C. 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's office, 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 1998 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 attached 1998 auditor's work program is hereby adopted.

PASSED by a vote of 10 to 0 this 23<sup>rd</sup> day of

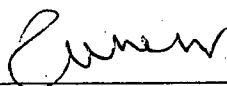
MARCH, 1998.

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON



VICE Chair

ATTEST:



Clerk of the Council

Attachment: 1998 auditor's work program

Project	Requested By	Status				Staff Assigned
		Awaiting Presentation	Executive Review	Draft	Field-Work	
<b>CARRIED OVER FROM 1997</b>						
Automated Telephone Systems Impact on Customer Service (S)	Audit Staff	*				McDaniel
Interlocal Agreements (M)	Sims		*			Baugh Sandler
Jail Overtime (S)	Gossett				*	Walker
DDES Grading Function (M)	Derdowski				*	Nelson
Review of Capital Projects Financed by King County Bonds (M)	Audit Staff				*	Golla
Fire Marshal Fees (M)	Sims				*	Walker
Domestic Violence Cases (M)	Sims				*	McDaniel
Department of Construction & Facilities Management (S)	Gossett				*	Nelson
Transit Vehicle Maintenance (M)	Gossett				*	Baugh Sandler
Sunset Review of Capital Project Funds (S)	Audit Staff				*	Buyco
Information & Telecommunications Services (M)	McKenna/Vance				*	Richardson Fletcher McDaniel
<b>COUNCIL REQUESTED 1998</b>						
Department of Transportation (M)	Ord. 12926 Proviso					Consultant
Financial Systems Replacement (S)	Ord. 12926 Proviso					Consultant
Roads Maintenance Contracts (M)	McKenna					
Roads/Transit Consolidation Opportunities (M)	McKenna					
Road Services Forecast Model (S)	Pullen					
Transfer Station Safety and Injury Claims (S)	Pullen					
Bus Tunnel (M)	Nickels					
Elections System (S)	Pullen					
School Impact Fees (S)	Derdowski					
Variations (M)	Derdowski					
Parks (S)	Vance/Pullen					
Risk Management (M)	Nickels/McKenna					Consultant
Open Space (S)	Pullen					
<b>STAFF SUGGESTED 1998</b>						
Audit Recommendation Implementation (S)	Audit Staff					
County Fair Follow-Up (F)	Audit Staff					
Public Safety Communications Center and E-911 Program (M)	Audit Staff					
<b>CONSTRUCTION MANAGEMENT AUDITS 1998</b>						
Harborview Medical Center (CM)	Gossett					Consultant
Regional Justice Center (CM)	McKenna					Consultant
<b>NON-AUDIT PROJECTS</b>						
Performance Measures	Ordinance 11980			ONGOING		Audit Staff
Misdemeanant and Felony Offender Studies	Ordinance 12715			ONGOING		Nelson

- (F) Financial/Internal Control Audit
- (M) Management Audit
- (S) Special Study
- (CM) Construction Management Audit

# 1998 AUDITOR'S OFFICE WORK PROGRAM

10429

## CARRIED OVER FROM 1997

- **Automated Telephone Systems Impact on Customer Service**  
Review automated telephone systems used by County agencies to identify access problems that citizens might encounter.
- **Interlocal Agreements**  
Compare the terms of interlocal agreements actually executed with those adopted by the Council to see if they are substantially the same.
- **Jail Overtime**  
Review spending on overtime to determine whether overtime expenditures are increasing or decreasing. Also determine the department's status in reviewing the use of part-time corrections officers.
- **DDES Grading Function**  
Review and evaluate the DDES response to complaints of grading code violations, effectiveness of referral to Code Enforcement for administrative processing of sanctions, e.g., notice and order (to comply/correct), assessment of civil penalties, and success in achieving compliance.
- **Review of Capital Projects Financed by King County Bonds**  
Review the status of capital projects financed by King County Bonds (e.g., Woodland Park Zoo, Harborview Medical Center, Regional Justice Center, Open Space, etc.) to determine if project activities are consistent with voter mandates as well as project budgets and schedules.
- **Fire Marshal Fees**  
Review the basis for and assessment of fire marshal fees.
- **Domestic Violence Cases**  
Determine the types of issues, if any, impeding the prosecution of domestic violence cases and develop solutions to the issues identified.
- **Department of Construction & Facilities Management**  
The objective of this study is to determine whether the assumptions used to justify combining the Department of Construction and Facilities Management and the Facilities Management Division into an internal service fund have been realized.
- **Transit Vehicle Maintenance**  
Review and evaluate transit vehicle maintenance procedures and practices.

- **Sunset Review of Capital Project Funds**  
Review CIP funds to determine the need to continue funds where the original purpose of the funds has been fulfilled.
- **Information and Telecommunications Services**  
Evaluate the processes used to plan, develop, and implement information technology projects and determine whether the procedures used to develop estimated annual operating and maintenance costs produced reasonably accurate estimates when compared to actual costs.

### COUNCIL REQUESTED 1998

- **Department of Transportation**  
The 1998 budget contained a proviso that a transportation audit would be conducted. However, there is no scope of work for that effort yet. When a scope of work is developed, the Council will be informed. (Consultant)
- **Financial Systems Replacement**  
Monitor the implementation of the Financial Systems Replacement projects on a regular basis and comment on all quarterly progress reports submitted by the executive branch. (Consultant)
- **Roads Maintenance Contracts**  
Review County road maintenance contracts with cities, determine the amount of work being done, and assess whether reimbursement rates are appropriate.
- **Roads/Transit Consolidation Opportunities**  
Review operations and identify similar functions performed by the Roads and Transit Divisions, determine how the functions are tracked in the Department's accounting system, and determine whether there are opportunities for performing these functions more efficiently.
- **Road Services Forecast Model**  
Review the reasonableness of the model used to forecast road traffic volumes related to development.
- **Transfer Station Safety and Injury Claims**  
Review transfer station safety and injury claims and determine the impact of the Safety and Claims Management Program in resolving such claims.
- **Bus Tunnel**  
Determine the reason that the rail located in the tunnel needs to be replaced for light rail to be able to use the tunnel.

- **Elections System**

Determine whether the vendor selection process followed the appropriate procedures and whether contract provisions protect the County should the contractor or subcontractor fail to meet project specifications.
- **School Impact Fees**

Review a sample of school districts' reported estimates of construction and land costs to determine whether they are reasonably stated and consistent with their CIPs, and determine whether the County has an adequate system for evaluating information provided.
- **Variances**

Examine processes used to issue road standards and zoning code variances to determine if all applicable codes and rules are being applied in a consistent and appropriate manner.
- **Parks**

Review of the Parks Program management practices is to include, but not be limited to, park houses, agency contracts, departmental span of control, and building of the West Hill Community center.
- **Risk Management**

Review Risk Management Program administrative procedures used to prevent or reduce risk and the financial impact of such risk to the County. The review will include, but not be limited to, loss control efforts, claims administration, purchased insurance, adequacy of reserves for potential losses, including catastrophic losses and related funding methodology, and cost of risk including program design, administration, settlement costs, etc.
- **Open Space**

Review management of the division including, outside contracts, acquisition practices, public review process, and the roles and responsibilities of the Citizen Oversight Committee.

#### **STAFF SUGGESTED 1998**

- **Audit Recommendation Implementation**

Review audit recommendations made in 1994, 1995, and 1996, and determine whether they were implemented by the Executive branch agencies.
- **County Fair Follow-Up**

Conduct a review of the implementation of audit recommendations from the 1995 audit, including food vendor contracts, carnival contract, procedures over concessionaires/exhibitors and completion of various other written procedures.

- **Public Safety Communications Center and E-911 Program**

Review the Department of Public Safety Communications Center and E-911 Program to determine whether operations are effective and efficient and whether the utilization of E-911 revenues is consistent with voter mandates.

## CONSTRUCTION MANAGEMENT AUDITS

- **Harborview Medical Center**

Evaluate construction management practices related to the Harborview Medical Center project. (Consultant)

- **Regional Justice Center**

Evaluate construction management practices related to the Regional Justice Center project. (Consultant)

## NON-AUDIT PROJECTS

- **Performance Measures**

Monitor executive branch development of performance measures and selectively verify data for such measures.

- **Misdemeanant and Felony Offender Studies**

As directed by Ordinance 12715, review the methodology, conclusions and recommendations in the misdemeanor and felon population studies prior to presentation to the Council. Assist OBSP and DAD in documenting the length of time between sentencing and transporting of offenders to Washington State correctional facilities.