

February 2, 1999

Clerk 2/3/99

Introduced By: Kent Pullen

Proposed No.: 1999-0058

MOTION NO. **10632**

A MOTION related to King County Council adoption of the 1999 work program for the King County auditor's office.

WHEREAS, 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 1999 proposed auditor's work program has been developed and is attached to this motion;

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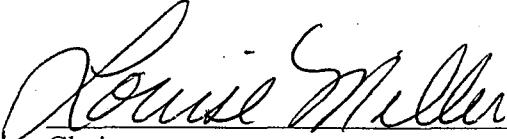
NOW, THEREFORE, BE IT MOVED by the Council of King County:

The attached 1999 auditor's work program is hereby adopted.

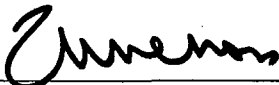
PASSED by a vote of 11 to 0 this 16<sup>th</sup> day of February,

1999.

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

  
Chair

ATTEST:

  
Clerk of the Council

Attachments: 1999 auditor's work program

Project	Requested By	Status				Staff Assigned
		Awaiting Presentation	Executive Review	Draft	Field-Work	
<b>CARRIED OVER FROM 1999</b>						
Jail Overtime (S)	Gossett			*	*	Walker
Traffic Volume Forecast Model (S)	Pullen			*	*	Buyco
ITS Information Technology Planning, Development and Implementation Processes (M)	McKenna/Vance			*	*	Richardson Fletcher McDaniel Sullivan
Transit Vehicle Maintenance (M)	Gossett			*	*	Baugh
Department of Construction & Facilities Management (S)	Gossett				*	Nelson
Review of Capital Projects Financed by King County Bonds (M)	Audit Staff			*	*	Golla
Parks (S)	Vance/Pullen				*	Buyco Richardson Walker Sullivan
Transfer Station Safety and Injury Claims (S)	Pullen				*	Walker
Department of Transportation (M)	Ord. 12926 Proviso				*	Doolittle & Associates
Risk Management (M)	Nickels/McKenna				*	ARM Tech
School Impact Fees (S)	Derdowski				*	Golla
DDES Grading Function (M)	Derdowski/Pullen				*	Nelson
Domestic Violence Cases (M)	Audit Staff				*	McDaniel
Audit Recommendation Implementation(S)	Audit Staff				*	McDaniel
Roads/Transit Consolidation Opportunities (M)	McKenna					
DAD Internal Investigations Unit (M)	Pullen					
Open Space (S)	Pullen					Fletcher
Variances (M)	Derdowski					Nelson
<b>COUNCIL REQUESTED 1999</b>						
Airport Accounting Practices (S)	Ordinance 13340					Fletcher
East Sammamish Trail (S)	Ordinance 13340					Buyco
Pacific Medical Center (FS)	Nickels					
Disposition of Firearms (S)	Pullen					
<b>STAFF SUGGESTED 1999</b>						
Public Safety Communications Center and E-911 Program (M)	Audit Staff					
<b>CONSTRUCTION MANAGEMENT AUDITS 1999</b>						
Harborview Medical Center (CM)	Gossett					Consultant
Regional Justice Center (CM)	McKenna					Consultant
<b>ON-GOING PROJECTS</b>						
Performance Measures	Ordinance 11980		O N G O I N G			Eklund
Misdemeanant Offender Study Monitoring	Ordinance 12715		O N G O I N G			Nelson
Financial Systems Replacement Monitoring	Ord. 12926 Proviso		O N G O I N G			PCG Consulting

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

## 1999 AUDITOR'S OFFICE PROPOSED WORK PROGRAM

### CARRIED OVER FROM 1998

- **Jail Overtime**  
Review spending on overtime to determine whether overtime expenditures are increasing or decreasing. Also determine the Department of Adult Detention's status in reviewing the use of part-time corrections officers.
- **Traffic Volume Forecast Model**  
Review the reasonableness of the model used to forecast road traffic volumes related to development.
- **ITS Information Technology Planning, Development and Implementation Process**  
Evaluate the processes used to plan, develop, and implement information technology projects; compare estimated and actual project costs to determine the adequacy of the cost estimating process; and review the role of the county's Information Resource Council (IRC) to determine if the IRC provides adequate project review and oversight.
- **Transit Vehicle Maintenance**  
Review and evaluate transit vehicle maintenance procedures and practices.
- **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.
- **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.
- **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.
- **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.

- **Department of Transportation**

Evaluate the integration of the Transit Division into the structure of the county including policy-making structure; evaluate the division's implementation of county policies; evaluate the performance of management operations; identify potential efficiencies affecting Transit Division operations; and evaluate the Transit Division's financial policies and plans, and the effectiveness of its management controls. (Consultant)
- **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. (Consultant)
- **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.
- **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. (The Palmer Junction gravel pit will be included in the review.)
- **Domestic Violence Cases**

Determine the types of issues, if any, impeding the prosecution of domestic violence cases and develop solutions to the issues identified.
- **Audit Recommendation Implementation**

Review audit recommendations made in 1994, 1995, and 1996, and determine whether they were implemented by the Executive branch agencies.
- **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 of Transportation's accounting system, and determine whether there are opportunities for performing these functions more efficiently.

- **Department of Adult Detention Internal Investigations Unit**  
Review and evaluate the operations of the Department of Adult Detention's Internal Investigations Unit.
- **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.
- **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.

## COUNCIL REQUESTED 1999

- **Airport Accounting Practices**  
Review the Airport's current accounting practices to ensure that they meet established standards and procedures and that accounting practices allow for an accurate assessment of financial transactions and condition of the Airport Fund.
- **East Sammamish Trail**  
Review the purchase of the East Lake Sammamish Trail right-of-way to determine if the transaction followed procedures established by the County for the acquisition of real property and determine whether the purchase price was supported by independent appraisals.
- **Pacific Medical Center**  
Review the county's interlocal agreement with Pacific Medical Center to determine if PacMed's new lease agreement is in compliance with the interlocal agreement.
- **Disposition of Firearms**  
Determine whether the County's practices in the disposition of firearms is in compliance with state and local laws and determine the fiscal impact of the County's practice.

## STAFF SUGGESTED 1999

- **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 1999**

- **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)

**ON-GOING PROJECTS**

- **Performance Measures**  
Monitor Executive branch development of performance measures and selectively verify data for such measures.
  
- **Misdemeanant Offender Studies**  
As directed by Ordinance 12715, review the methodology, conclusions and recommendations in the misdemeanor population study 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.
  
- **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)