

KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

May 10, 2000

Motion 10927

Proposed No. 2000-0194.2

Sponsors Pullen

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A MOTION related to King County Council adoption of the
2000 work program for the King County auditor's office.

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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

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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

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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,
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WHEREAS, the 2000 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 2000 auditor's work program is hereby adopted.

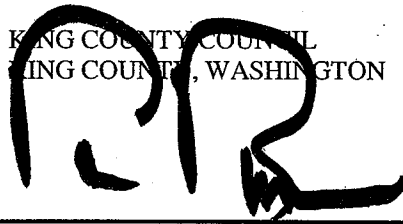
Motion 10927 was introduced on 3/6/00 and passed as amended by the Metropolitan King County Council on 5/8/00, by the following vote:

Yes: 9 - Mr. von Reichbauer, Mr. Phillips, Mr. Pelz, Mr. McKenna, Ms. Sullivan, Mr. Pullen, Mr. Gossett, Mr. Vance and Mr. Irons

No: 0

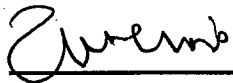
Excused: 4 - Ms. Miller, Ms. Fimia, Mr. Nickels and Ms. Hague

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Pete von Reichbauer, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments Attachment A. 2000 Auditor's Office Work Program-Dated May 9, 2000, Attachment B. Auditor's Office Work Program-Dated May 9, 2000

10927

2000 AUDITOR'S OFFICE WORK PROGRAM

5/9/00

Project	Requested By	Status				Staff Assigned
		Awaiting Presentation	Executive Review	Draft	Field-Work	
CARRIED OVER FROM 1999						
Department of Construction & Facilities Management (S)	Gossett				*	Nelson
Transfer Station Safety and Injury Claims (S)	Pullen			*	*	
School Impact Fees (S)	Derdowski			*	*	Golla
Audit Recommendation Implementation (S)	Audit Staff			*	*	McDaniel
Pacific Medical Center (FS)	Nickels				*	Fletcher
Sheriff's Office Budget (M)	Pullen				*	Richardson Lusk
Office of Human Resources (M)	Gossett				*	Cregeur
DDES Management Practices (M)	Hague				*	Baugh
DAD Internal Investigations Unit (M)	Pullen					
DDES Grading Function (M)	Derdowski/Pullen				*	Nelson
COUNCIL REQUESTED 2000						
Vanpool Program	McKenna					
EIS Consultants	Fimia					
Environmental Health Division	Pullen					
Columbia Public Interest Policy Institute	McKenna					
STAFF SUGGESTED 2000						
Audit Risk Assessment						
Automated Fingerprint Identification Fund (AFIS)						
Emergency Management Division						
Implementation of Logan Knox Settlement Agreement						
E Services Provided to County Residents						
Reimbursable Non-Travel Expenses to Employees						
County Aquatics Program						
CONSTRUCTION MANAGEMENT AUDITS 2000						
Harborview Medical Center (CM)	Gossett					Consultant
Regional Justice Center (CM)	McKenna					Consultant
ON-GOING PROJECTS						
Financial Systems Replacement Program (FSRP) Monitoring	Ordinance 11980		ONGOING			PCG Consulting
FSRP Legislative Branch Coordination			ONGOING			Fletcher
Performance Measures	Ord. 12926 Proviso		ONGOING			Eklund

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

2000 AUDITOR'S OFFICE WORK PROGRAM**CARRIED OVER FROM 1999**

- **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.
- **Transfer Station Safety and Injury Claims**
Review transfer station safety and injury claims and determine the effectiveness of the Solid Waste Division and the Safety and Claims Management Program in resolving such claims.
- **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.
- **Audit Recommendation Implementation**
Review audit recommendations made in 1994, 1995, and 1996, and determine whether they were implemented by the Executive branch agencies.
- **Pacific Medical Center**
Review the county's interlocal agreement with Pacific Medical Center (PacMed) to ensure that provisions of the agreement are being adhered to by PacMed and that the county is monitoring the agreement. In addition, determine if the Beacon Hill facility's lease is in compliance with the interlocal agreement.
- **Sheriff's Office Budget**
Evaluate the Sheriff's Office 1998 budget to determine reasons that budget overspending occurred and evaluate the county policies and agency practices that may have contributed to the overexpenditure.
- **Office of Human Resources**
Review the Office of Human Resources practices regarding the posting, advertising, recruitment, interviewing and promotion for vacant career service positions.
- **Department of Development and Environmental Services (DDES) Management Practices**
Evaluate DDES management review of permit approval for single family homes, permit backlogs, permit issuance delays, and DDES responses to public disclosure requests.
- **Department of Adult Detention Internal Investigations Unit**

Amended by clerk 5/9/00

Review and evaluate the operations of the Department of Adult Detention's Internal Investigations Unit. (This project will not begin until after Adult Detention's contractor completes work and audit staff reviews the contractor's work.)

- **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.)

COUNCIL REQUESTED 2000

- **Vanpool Program**
Review the vanpool program to determine the reasonableness of van replacement and surplusing practices.
- **EIS Consultants**
Review projects over \$50,000 that involved an environmental impact statement (EIS) and determine whether consultants who performed the EIS were involved in related project construction work.
- **Environmental Health Division**
Review customer service responses by the Environmental Health Division in relation to building permit applications.
- **Columbia Public Interest Policy Institute**

A review and audit of the Institute's financial records and performance of contract.

STAFF SUGGESTED 2000

- **Audit Risk Assessment**
Develop a risk assessment tool based on selected criteria and use it to conduct a risk assessment of all King County agencies to identify audit areas of highest potential exposure for potential inefficient operations or uneconomical practices. The resulting assessment would provide a ranking for use by the council in determining the annual Auditor's Office Work Program.
- **Automated Fingerprint Identification Fund (AFIS)**
Determine whether AFIS funds are being utilized in a manner consistent with voter mandate.
- **Emergency Management Division**

Determine whether the Emergency Management Division, Radio Communication Services, and Enhanced 911 Program funds are being administered efficiently and effectively in accordance with program objectives.

- **Implementation of Logan Knox Settlement Agreement**
Review the county's implementation of the Logan Knox agreement to determine the county's compliance with the agreement.
- **E Services Provided to County Residents**
Evaluate the county's web site to assess its ease of use for county residents and to identify areas where it could potentially be improved to maximize the provision of county services to residents through the Internet.
- **Reimbursable Non-Travel Expenses to Employees**
Review non-travel expenses, such as memberships and training, to determine if they are reasonable, incurred for eligible county purposes, and adequately documented. Also, review to ensure that employees are reimbursed on a timely basis.
- **County Aquatics program**
Review and evaluate management and operational procedures, including financial control practices, of the County Aquatics Program.

CONSTRUCTION MANAGEMENT AUDITS 2000

- **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

- **Financial Systems Replacement Program (FSRP) Monitoring**
Monitor the implementation of the Financial Systems Replacement Program on a regular basis and comment on all quarterly progress reports submitted by the executive branch. (Consultant)
- **FSRP Legislative Branch Coordination**
Provide support to the FSRP as legislative branch representative and ensure that legislative branch needs are met through the new financial system. Provide support variously as department sponsor, training coordinator, business process reviewer and approver, and other roles as necessary.
- **Performance Measures**

Amended by clerk 5/9/00

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