



**KING COUNTY**

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Signature Report**

**December 16, 2014**

**Motion 14274**

**Proposed No. 2014-0478.1**

**Sponsors von Reichbauer**

1                   A MOTION related to council adoption of the King County  
2                   Auditor's Office 2015-16 Work Program.

3                   WHEREAS, K.C.C.2.20.045 states that the council shall review and approve  
4                   annually by motion a work program prepared by the auditor for the county auditor's  
5                   office, and

6                   WHEREAS, the mission of the county auditor's office is to advance performance  
7                   and accountability in county government through objective and independent audits and  
8                   services, and

9                   WHEREAS, the work program shall include the audits and special studies to be  
10                  conducted and managed by the county auditor's office, and

11                  WHEREAS, the work program shall further include the other responsibilities of  
12                  the county auditor's office, which are to manage or provide leadership on other oversight  
13                  work including capital projects oversight, and

14                  WHEREAS, the proposed 2014 county auditor's work program has been  
15                  developed and is attached to this motion;

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

17           The King County Auditor's Office 2015-16 Work Program, Attachment A to this  
18 motion, is hereby adopted.  
19

Motion 14274 was introduced on 12/8/2014 and passed by the Metropolitan King County Council on 12/15/2014, by the following vote:

Yes: 8 - Mr. Phillips, Mr. von Reichbauer, Mr. Gossett, Ms. Hague,  
Ms. Lambert, Mr. Dunn, Mr. McDermott and Mr. Dembowski  
No: 0  
Excused: 1 - Mr. Upthegrove

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON



Larry Phillips, Chair

ATTEST:



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Anne Noris, Clerk of the Council

**Attachments:** A. King County Auditor's Office 2015-16 Work Program

**King County Auditor's Office 2015-16 Work Program - 14274**

<b>Project Name</b>	<b>Alignment with King County Strategic Plan</b>	<b>Project Focus</b>
<b>Section I: Performance Audits</b>		
Enhanced 911	Best-run Government, Justice and Safety	Evaluate the operations of King County E-911 including finance and technology management.
Office of Emergency Management	Best-run Government, Justice and Safety	Evaluate the efficiency, economy, and effectiveness of Office of Emergency Management, including the Emergency Operations Center.
Transit Asset Management	Best-run Government, Fiscal Sustainability	Evaluate the effectiveness of Transit's facilities management program.
Transit	Best-run Government, Sustainable Communities	Scope will be informed by the results of ongoing review of Transit.
Transit	Best-run Government, Sustainable Communities	Scope will be informed by the results of ongoing review of Transit.
Capital Project Debt Usage	Best-run Government, Fiscal Sustainability	Evaluate the effectiveness and impact of debt usage for capital projects across county programs.
King County Courthouse System Revitalization	Best-run Government, Environmental Sustainability	Evaluate FMD's approach to the project including analysis of alternatives, process of selecting preferred alternatives, and project management effectiveness.
Office of Law Enforcement Oversight / Sheriff's Internal Investigation	Best-run Government, Justice and Safety	Implement annual review of Office of Law Enforcement Oversight and the Sheriff's Internal Investigations Unit as mandated in KCC 2.20.037.
King County Lean	Best-run Government, Fiscal Sustainability	Evaluate the approach to and impact of implementing lean methods in King County.
Flood Project Management	Best-run Government	Evaluate the efficiency, economy, and effectiveness of WLRD's capital project management of flood district projects.
Replacement of 4.9 Network IT Project	Best-run Government, Fiscal Sustainability	Evaluate KCIT and DOT's approach to the project including analysis of alternatives, benefits realization, and risk management.
Rate Predictions	Best-run Government	Evaluate the rate forecasts various divisions have made in the past and reconcile these forecasts with actual enacted rates.
Solid Waste Demand Management and Landfill Diversion	Best-run Government, Environmental Sustainability	Evaluate the extent to which the Solid Waste Division is utilizing demand management techniques at transfer stations. Assess the effectiveness of Solid Waste's approach to diverting waste from the Cedar Hills Regional Landfill.
County Real Estate	Best-run Government, Fiscal Sustainability	Assess the effectiveness of real estate decision-making and implementation processes across divisions.
Strategic Goal Area Review	All Goals	Implement annual review of one strategic planning goal area as mandated in KCC 2.10.124.

**King County Auditor's Office 2015-16 Work Program - 14274**

<b>Section I: Performance Audits (continued)</b>		
Merit Pay	Best-run Government, Fiscal Sustainability	Evaluate the effectiveness and equity of the allocation of merit pay within King County. Review the relationship between merit pay and performance management.
Emergency Medical Services	Best-run Government	Implement mandated performance audit of Emergency Medical Services activities under the 2014-2019 EMS Levy.
<b>Section II: Direct Capital Projects Oversight</b>		
Children and Family Justice Center	Best-run Government, Fiscal Sustainability	Continue to provide ongoing oversight of FMD's Children and Family Justice Center project with emphasis on scope, schedule, and budget performance, and providing timely information.
Factoria Recycling and Transfer Station	Best-run Government, Fiscal Sustainability	Continue to provide ongoing oversight of SWD's Factoria Transfer and Recycling Station project with emphasis on scope, schedule, and budget performance, and providing timely information.
Georgetown Combined Sewer Overflow Project	Best-run Government, Fiscal Sustainability	Provide ongoing oversight of WTD's Georgetown CSO project with emphasis on scope, schedule, and budget performance, and providing timely information.
Puget Sound Emergency Radio Network Project	Best-run Government, Fiscal Sustainability	Provide ongoing oversight of KCIT's Puget Sound Emergency Radio Network project with emphasis on scope, schedule, and budget performance, and providing timely information.
South County Recycling and Transfer Station	Best-run Government, Fiscal Sustainability	Provide ongoing oversight of Solid Waste's South County Recycling and Transfer Station project with emphasis on scope, schedule and budget performance, and providing timely information.
TBD 2016		To be proposed to and approved by County Council in Q4 2015.
TBD 2016		To be proposed to and approved by County Council in Q4 2015.
<b>Section III: Supplemental Performance Audits if Capacity Allows or Issue Becomes Critical</b>		
Public Health	Best-run Government, Equity and Social Justice, Fiscal Sustainability	Scope will be informed by the 2015-16 budget deliberations and the results of several ongoing studies of Public Health. Assess inclusion of equity and social justice objectives.
Public Defense	Best-run Government, Equity and Social Justice, Justice and Safety	Evaluate efficiency, economy, and effectiveness of Office of Public Defense operations. Assess inclusion of equity and social justice objectives.

**King County Auditor's Office 2015-16 Work Program - 14274**

<b>Section III: Supplemental Performance Audits if Capacity Allows or Issue Becomes Critical</b> (continued)		
Assessor	Best-run Government, Equity and Social Justice, Fiscal Sustainability	Evaluate efficiency, economy, and effectiveness of the Assessor's Office. Assess inclusion of equity and social justice objectives.
Parks	Best-run Government, Fiscal Sustainability	Review operational spending and capital projects to increase efficiency, economy and effectiveness.
Acquisition of Heavy and Metered Vehicles	Best-run Government Environmental Sustainability	Determine to what extent acquisition of heavy and metered vehicles follows best practices and King County Code.
Budgeting for End of Career Costs	Best-run Government, Fiscal Sustainability	Evaluate the effectiveness and equity of budgeting for end of career costs within King County.
TBD 2016		To be proposed to and approved by County Council in Q4 2015.
TBD 2106		To be proposed to and approved by County Council in Q4 2015.
<b>Section IV: Additional Efforts</b>		
APTA Recommendation Follow-up	Best-run Government Sustainable Communities	Follow-up on the recommendations from the 2014 American Public Transportation Association report.
Strategic Goal Area Planning	Best-run Government	Develop a framework for implementation of our annual review of one strategic planning goal area as mandated in KCC 2.10.124.
Capital Program Reporting	Best-run Government	Analyze and follow-up on executive-produced quarterly capital project reports.
Risk Scoring	Best-run Government	Assist and consult during annual process to score and select capital projects for mandatory phased appropriation.
Follow-up of Past Recommendations	Best-run Government	Enhance accountability by following up on all open recommendations to determine the extent to which departments implement recommendations.
Pre-Budget Review	Best-run Government	Summary of the King County Auditor's Office's relevant audit and oversight work to enhance County Council discussion and analysis for the 2017-18 budget process.