



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

July 25, 2011

Ordinance 17161

Proposed No. 2011-0316.1

Sponsors Lambert

1 AN ORDINANCE relating to the county auditor; and
2 amending Ordinance 394, Section 5, as amended, and
3 K.C.C. 2.20.050.

4 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

5 SECTION 1. Ordinance 394, Section 5, as amended, and K.C.C. 2.20.050 are
6 each hereby amended to read as follows:

7 A. Results of completed audits shall be communicated by the auditor in a written
8 report, which may include either a formal written audit report or a management letter.

9 B. The report shall identify operational, managerial, financial, performance and
10 policy matters that need to be addressed by county officials and management.

11 C. The auditor shall provide a draft of the audit for technical review of factual
12 content by the director or other official who has authority over the department, agency or
13 program under review.

14 D. With technical changes incorporated, the auditor shall transmit a proposed
15 final report to the agency. The elected official presiding over the agency shall provide a
16 formal written response to the auditor within fourteen calendar days after receipt of the
17 proposed final audit report. The written response shall indicate:

18 1. Concurrence, partial concurrence or nonconcurrence with audit
19 recommendations, including any explanation of why full concurrence may not be
20 feasible; and

21 2. Actions that will be taken to implement the recommendations and to correct
22 deficiencies cited. The agency shall also establish a timeline for implementing the audit
23 recommendations or alternate corrective actions.

24 E. The final audit report shall include the formal agency response. The auditor
25 may add comments to the final audit report based on the nature of the agency response.
26 If an agency response is not transmitted to the auditor, the auditor shall note this and the
27 reason, if known. The auditor's office shall present the final report to the council or a
28 designated council committee within thirty calendar days of completing the final report.
29 If a presentation is not scheduled within that thirty-day period, the auditor's office, at the
30 auditor's discretion, shall publish the final audit report.

31 F. The council shall designate a committee to receive and review all audits and
32 special studies. That committee shall also be charged with providing on-going oversight
33 for the performance of the office including the development of the work program.

34 G. After the release of the audit to the council, the auditor shall ((file a copy as

35 ~~matter of public record with the records and licensing services division of the department~~
36 ~~of executive services))~~ post a copy of the audit on the Internet.

37

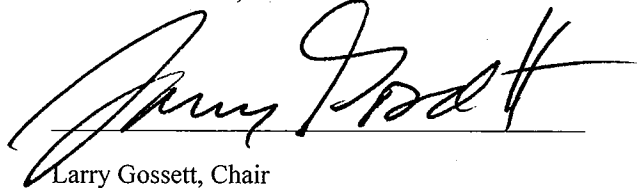
Ordinance 17161 was introduced on 7/18/2011 and passed by the Metropolitan King County Council on 7/25/2011, by the following vote:

Yes: 9 - Mr. Phillips, Mr. von Reichbauer, Mr. Gossett, Ms. Hague,
Ms. Patterson, Ms. Lambert, Mr. Ferguson, Mr. Dunn and Mr.
McDermott

No: 0

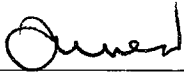
Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



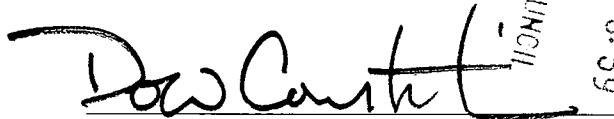
Larry Gossett, Chair

ATTEST:



Anne Noris, Clerk of the Council

APPROVED this 5 day of AUGUST, 2011.



Dow Constantine, County Executive

Attachments: None

RECEIVED
2011 AUG -5 PM 3:59
KING COUNTY CLERK
KING COUNTY COUNCIL