

March 3, 1997

Introduced By: GOSSETT

Proposed No.: 97-0170

MOTION NO. **10199**

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A MOTION related to Council adoption of the 1997 work program for the King County Auditor's Office.

WHEREAS, the King County Code, Section 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 1997 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 1997 auditor's work program is hereby adopted.

PASSED by a vote of 12 to 0 this 5th day of May, 1997.

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

Jane Hogue
Chair

ATTEST:

[Signature]
ACTING Clerk of the Council

Attachment:
1997 auditor's work program

10199

1997 AUDITOR'S OFFICE PROPOSED WORK PROGRAM

4/17/97

Project	Requested By	Status				Staff Assigned
		Awaiting Presentation	Executive Review	Draft	Field-Work	
CARRIED OVER FROM 1996						
DDES Waiver of Permit Fees (M)	Derdowski		*			Richardson McDowell
Criminal Justice Funding (S)	Derdowski		*			Fletcher
Animal Control Revenue (F)	Audit Staff			*		Golla
Jail Overtime (S)	Gossett			*		Walker
DDES Grading Function (M)	Derdowski				*	Nelson
County Agency Coordination on Capital Improvement Projects (S)	Fimia				*	Buyco
Interlocal Agreements (M)	Sims				*	Baugh Eder
Review of Capital Projects Financed by King County Bonds (M)	Audit Staff				*	Golla
County Employee Benefits (M) <small>added by Motion #9958</small>	Sims				*	Baugh Eder
Fire Marshal Fees (M)	Sims				*	Walker
Domestic Violence Cases (M)	Sims				*	McDaniel
Automated Telephone Systems Impact on Customer Service (S)	Audit Staff				*	McDaniel
Temporary Contract Workers Audit Follow-Up (S) <small>added by Motion #9880</small>	Gossett				*	Richardson
Metro/King County Consolidation (S)	Derdowski Sims					Richardson
COUNCIL REQUESTED 1997						
Office of Civil Rights Enforcement (S)	Sullivan					Fletcher
Department of Construction & Facilities Management (S)	Gossett					
Transit Vehicle Maintenance (M)	Gossett					
Surface Water Management (S)	McKenna/Vance					
Information and Telecommunications Services (S)	McKenna/Vance					
STAFF SUGGESTED 1997						
County Fair Follow-Up	Audit Staff					
Public Safety Communications Center and E-911 Program	Audit Staff					
Sunset Review of Capital Project Funds	Audit Staff					
Fixed Asset System	Audit Staff					
CONSTRUCTION MANAGEMENT AUDITS 1997						
Harborview Medical Center	Gossett					Consultant
Regional Justice Center	McKenna					Consultant
NON-AUDIT PROJECT						
Performance Measures	Ordinance 11980			Ongoing		Audit Staff

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

1997 PROPOSED AUDITOR'S OFFICE WORK PROGRAM**CARRIED OVER FROM 1996**

- **DDES Waiver of Permit Fees**
Review policies, procedures, and practices related to DDES waiver of permit fees.
- **Criminal Justice Funding**
Determine whether criminal justice funds designated to hire new police officers were spent for that purpose.
- **Animal Control Revenue**
Determine whether animal control revenues are being appropriately collected and that related internal controls are adequate.
- **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.
- **County Agency Coordination on Capital Improvement Projects**
Evaluate the efficiency and effectiveness of coordination between County agencies on capital improvement projects.
- **Interlocal Agreements**
Compare the terms of interlocal agreements actually executed with those adopted by the Council to see if they are substantially in the same form.
- **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.

- **King County Employee Benefits**
Review the King County employee benefits program to determine whether the Office of Human Resource Management has fully implemented the benefits program; County employees are knowledgeable about the range of available benefits; the extent to which County employees utilize the available benefits, and the competitiveness of the benefits program in attracting and retaining high caliber County employees.
- **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.
- **Automated Telephone Systems Impact on Customer Service**
Review automated telephone systems used by County agencies to identify access problems that citizens might encounter.
- **Temporary Contract Worker Follow-Up**
Follow up the 1995 temporary contract worker audit to determine the current usage of contract workers and whether recommendations have been implemented.
- **Metro/King County Consolidation**
Review and evaluate the results of the Metro/King County consolidation to determine if consolidation has actually occurred.

COUNCIL REQUESTED 1997

- **Office of Civil Rights Enforcement**
Review complaints filed with the Office of Civil Rights Enforcement to determine how long the complaint disposition process takes and whether the length of time is reasonable.
- **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.

- **Surface Water Management**
Evaluate the six-year financial plan and its effect on staffing, organization and allocation of costs. Also review future service boundary adjustments due to annexations and incorporations and the growth management act, and programming coordination with other jurisdictions.
- **Information and Telecommunications Services**
Evaluate the efficiency and economy of planned technology investments and the operating impact of their implementation.

STAFF SUGGESTED 1997

- **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. Also, conduct a general review of the result of the 1996 Fair.
- **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.
- **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.
- **Fixed Asset System**
Review the implementation of the fixed asset system to ensure that appropriate accounting information is being produced and that the needs of County agencies are met.

CONSTRUCTION MANAGEMENT AUDITS

- **Harborview Medical Center**
Evaluate construction management practices related to the Harborview Medical Center project.
- **Regional Justice Center**
Evaluate construction management practices related to the Regional Justice Center project.

NON-AUDIT PROJECT

- **Performance Measures**

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