



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

March 26, 2002

Motion 11402

Proposed No. 2002-0117.3

Sponsors Constantine

1 A MOTION related to King County Council adoption of
2 the 2002 work program for the King County Auditor's
3 Office.

4
5

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

8 WHEREAS, the work program shall include the various types of audits and
9 recommended special studies to be conducted and managed by the auditor's office, and

10 WHEREAS, the work program shall also include any analytical staff work directed
11 by the council which would fall outside of the regular definition of an audit or special study,
12 and

13 WHEREAS, the 2002 proposed auditor's work program has been developed and
14 is attached to this motion;

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

16 The attached 2002 auditor's work program is hereby adopted.

17

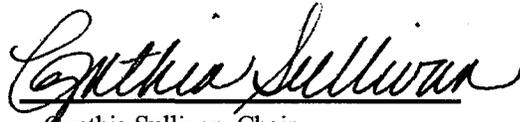
Motion 11402 was introduced on 3/4/2002 and passed as amended by the Metropolitan King County Council on 3/25/2002, by the following vote:

Yes: 13 - Ms. Sullivan, Ms. Edmonds, Mr. von Reichbauer, Ms. Lambert, Mr. Phillips, Mr. Pelz, Mr. McKenna, Mr. Constantine, Mr. Pullen, Mr. Gossett, Ms. Hague, Mr. Irons and Ms. Patterson

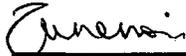
No: 0

Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON


Cynthia Sullivan, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments A. 2002 Auditor's Office Work Program 3-25-02, amended by Council

**Attachment A - 2002 AUDITOR'S OFFICE WORK PROGRAM 3-25-02,
amended by Council**

11402

| Project | Tentative Scope Summary |
|--|---|
| DDES Permit Review Pre-Audit Survey | DDES is implementing permit review standards to improve the timeliness of review activities. The purpose of the audit will be to verify the basis of these standards and determine their impact on permit billings. Since the changes are being implemented this spring, the audit team will develop the audit approach, including data collection plan, this year and complete the audit by September 15, 2003. In addition, the Auditor will provide the Council a briefing memorandum on the progress by DDES in implementing the permit review standards, including a DDES summary report on complaints over the implementation period. This memorandum is due to Council by November 30, 2002. |
| 2002 FOLLOW-UP PROJECTS | |
| Follow-up on Special Study of PacMed Interlocal Agreement Amendment | Based on recommendations in our 2001 PacMed Interlocal Agreement report, this will be a follow-up special study to review any revisions to amendment 1, to ensure that appropriate definitions, source data, and/or examples are included in the charity care reporting requirements so that adequate monitoring of PacMed charity care can be performed by the Department of Public Health. The study will also ensure that the amendment 1, or its revision, is completed in a timely manner and presented to the council for its review and approval, as required in the interlocal agreement. |
| Follow-up on Performance Audit of Residential Property Assessments | This is a follow-up on compliance with the recommendations included in the Performance Audit of Residential Property Assessments to determine whether performance targets were established and achieved. |
| 2001 CARRYOVER PROJECTS | |
| Department of Assessments Residential Property Assessments Performance Audit | Review procedures and practices for assessment of residential property , including assessments that are adjusted by the Board of Appeals and Equalization. (Audit was presented to the Labor, Operations and Technology Committee on March 12, 2002.) |
| Communications Center Performance Audit | Assess efficiency and effectiveness of Communications Center operations including an analysis of workload trends. (Audit is scheduled to be published in late April 2002.) |
| Facilities Management Fund Financial Related Audit | Review operation of DCFM Internal Service Fund from 1994 inception through 2000 including compliance with assumptions for the fund. (Audit is scheduled to be published in early May 2002.) |
| Employee Transit Pass – Payroll Tax Liability & Funds Transfer (Management Letter) | Monitor development of Employee Transit Pass policies and procedures to ensure the benefit is within federal payroll tax guidelines and that it minimizes costs and liability for the county and its employees. |
| Take-Home Vehicles Tax Liability Follow-up (Management Letter) | Monitor development and implementation of Assigned Take-Home Vehicles policies and procedures to ensure compliance to the Council's mandate and to the federal payroll tax requirements. |
| ONGOING PROJECT | |
| State Auditor's Report (Management Letter) | Tentative & pending release of 2001 State Auditor's report. |

* Budget proviso for study and for funding consultant.

**Attachment A - 2002 AUDITOR'S OFFICE WORK PROGRAM 3-25-02,
amended by Council**

11402

| Project | Tentative Scope Summary |
|---|---|
| 2002 NEW PROJECTS | |
| RJC Jail Operations/Staffing Special Study | Evaluate the efficiency and effectiveness of the jail operations of the Regional Justice Center, with a focus on procedures and practices that drive staffing. Relevant jail policies, contracting practices, standards, operating models and comparative best practices may be included in the review. Auditor intends to use outside expertise. |
| Downtown Jail Operations/Staffing Special Study | Evaluate the efficiency and effectiveness of the jail operations of the downtown jail, with a focus on procedures and practices that drive staffing. Relevant jail policies, contracting practices, standards, operating models and comparative best practices may be included in the review. Auditor intends to use outside expertise. |
| Collection of Revenues in District Courts Financial-Related Audit | This will be a two phase audit: Phase I will examine whether opportunities exist to collect additional revenues such as charging administrative fees and interest for fines and penalties which are allowed to be paid over time (a follow-up to audit no. 88-4, in which revenue enhancement was estimated at \$500,000 per annum). The audit may also include some feasibility assessment of revenue collection/enhancement policies and practices used by comparable municipalities. This phase will be completed in time for consideration during the 2003 budget review process. Phase II will examine cash handling internal control procedures at the various district court facilities to determine if controls are sufficient. Audit work on Phase II will begin upon completion of Phase I and will be completed in 2003. |
| I-Net Performance Measurement Review and Market Survey Follow-up* | With the assistance of a consultant, establish a task force to develop performance measures, performance benchmarks, and a data collection plan for the King County Institutional Network (I-Net). The consultant will also update a market assessment of I-Net by surveying current and potential customers to evaluate the market and demand for I-Net products and services. Reports are due in September. |
| Wastewater Treatment CIP Project Management & Financial Accountability Reviews* | Evaluate major project management processes for wastewater treatment projects in the Wastewater Division of the Department of Natural Resources and Parks including program development, cost and budget development and information/data reporting to decision-makers. The auditor's office will engage a consultant to assist in independent quality assurance reviews of selected key department contracts and deliverables, focusing on projects designed to develop comprehensive improvements to the project management system, cost/budget and economic feasibility models, and data reporting mechanisms. Emphasis will be placed on how well those systems meet the management needs of the executive and the oversight needs of the council. Project work may begin in 2002 and is planned for completion in 2003. |
| Facilities Management Fund Workload/Staffing Performance Audit | Evaluate the impact of workload and staffing on the rates established for the facilities management fund. The audit will include an analysis of the level of work performed and billed through the square footage and hourly rate models to determine if the workload supports the current staffing levels, if customers are being charged correctly, and if the Facilities Management Division is providing services efficiently. Project may be initiated later in 2002. |