



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

March 14, 2006

Motion 12265

Proposed No. 2006-0090.1

Sponsors Gossett

1 A MOTION related to King County council's adoption of
2 the 2006 work program for the King County auditor's
3 office.

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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 county auditor's
8 office, and

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

11 WHEREAS, the mission of the county auditor's office is to conduct audit and studies
12 that identify and recommend ways to improve accountability, performance, and efficiency of
13 county government, and

14 WHEREAS, the 2006 proposed auditor's work program has been developed and
15 is attached to this motion;

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

17 The attached 2006 county auditor's work program is hereby adopted.

18

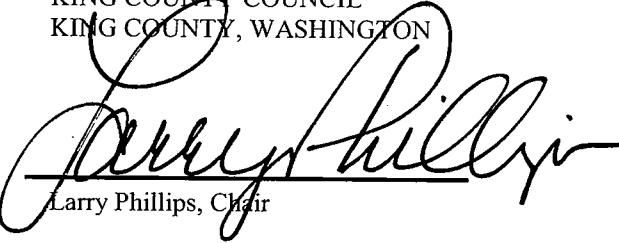
Motion 12265 was introduced on 2/21/2006 and passed by the Metropolitan King County Council on 3/13/2006, by the following vote:

Yes: 7 - Mr. Phillips, Ms. Lambert, Mr. Dunn, Mr. Ferguson, Ms. Hague, Ms. Patterson and Mr. Constantine

No: 0

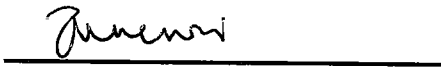
Excused: 2 - Mr. von Reichbauer and Mr. Gossett

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Larry Phillips, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments A. 2006 Auditor's Office Work Program

Attachment A
2006 AUDITOR'S OFFICE WORK PROGRAM

Project	Tentative Scope Summary
AUDITS/REVIEWS	
New:	
Capital Facilities Acquisition Models	Review the pros and cons of various types of capital acquisition models available to the county, including design/build and General Contractor Construction Management (GCCM). Identify circumstances and criteria for beneficial use of each type of model. The courthouse seismic project will be one of several county projects used as a case study.
Economic Analysis and Performance Measurement of Capital Projects	Conduct follow-up on three capital planning performance audits: Wastewater Treatment Division, 2003; Roads Services Division, 2004; and the Transit Division, 2005. All three audits had recommendations for improving the identification and economic analysis of project alternatives, establishing guidelines for how and when economic analyses should occur, and for measuring project performance. This follow-up study will focus on how these agencies have implemented audit recommendations and are following best practices.
Fleet Administration Maintenance and Replacement Program	Evaluate the county's approach to managing the maintenance and replacement costs of its vehicle motor pool, with a primary focus on Fleet Administration's model. The audit may include an assessment of other models used to manage motor pools in the county.
Jail Overtime Performance Audit	Evaluate DAJD's overtime management approach, including: an analysis of the reasons for recent increases in overtime; a validation of the methods used to calculate and plan for overtime coverage needs; a review of overtime management practices; and an analysis of the cost of overtime coverage and impact on the budget.
Sheriff's Office Investigation Audit*	Evaluate the operations of the internal investigations function within the King County Sheriff's Office to determine if it provides effective oversight and resolution of employee conduct issues. Propose an approach for providing future periodic audit reviews.
Survey of Internal Controls and Best Practices	Conduct a countywide survey to obtain an understanding of the internal control activity at the agency/department level, including the flow and documentation of accounting transactions. Also determine industry best practices for internal control accounting procedures.
Carryover:	
Brightwater Phase II - Contract Management Practices Performance Audit	Review the efficiency and effectiveness of the Wastewater Treatment Division's contract management practices for the Brightwater Facility, focusing on the policies, processes and best practices for change orders and contract amendments.
Department of Assessments New Construction Performance Audit	Evaluate the effectiveness of the King County Assessor's Office in assessing new construction. Included is an evaluation of the current processes in place to ensure that new construction is added to the tax rolls in an efficient manner and that the Assessor's Office complies with pertinent state and county laws.

Attachment A**2006 AUDITOR'S OFFICE WORK PROGRAM**

Project	Tentative Scope Summary
Human Services Contracts Performance Audit	Conduct a performance audit of the Department of Community and Human Services (DCHS) management of human services contracts. Identify best practices in performance-based contracting. Review DCHS' approach to identifying and monitoring contract outcomes as well as the relationship of contract outcomes to DCHS performance measures and the county's human services goals.
Prosecuting Attorney's Office Civil Division Performance Audit Survey	Conduct an audit survey of the management controls and any benchmarks and best practices associated with managing workload and staffing in the Civil Division of the Prosecuting Attorney's Office.
Roads Concurrency Study	Review the methodology used by the County for roads concurrency modeling, and assess the impact of changes made in 2004 to the standards used for assessing concurrency. Potential follow-up would monitor implementation of the study recommendations.
FOLLOW-UP ON IMPLEMENTING RECOMMENDATIONS	
Follow-Up: Elections Operation Management Audit	Review the status and results of executive implementation of select recommendations presented in this audit.
Follow-Up: King County Sheriff's Office Performance Audit, Phase 2	Review the status and results of implementing recommendations in the areas of patrol staffing and management of federal grants. (May be deferred to 2007.)
Follow-Up: Workers' Compensation Program Performance Audit	Review status and results of implementation of recommendations, particularly those relating to controlling and reducing costs of claims.
OTHER OVERSIGHT PROJECTS	
Accountable Business Transformation (ABT) Oversight	Conduct oversight monitoring of next phase of developing a countywide integrated financial and human resource system. This will include ongoing review and analysis of the executive's recommendations to implement a new, integrated system for the county.
Countywide Performance Measurement Program*	Based on council direction, oversee implementation of the plan to establish a countywide measurement program including a public reporting process and linkages to budget decision making and related performance measurement initiatives.
Jail Operational Master Plan & Integrated Security Projects Oversight	Participate in oversight monitoring of implementation of jail operational master plan (OMP) and integrated security capital project (ISP).
Review of State Auditor's Reports and Other County Financial Statement Audits	Pending the receipt of the State Auditor's Office's 2005 accountability audit report and report on financial statements, the auditor will advise the council of any significant findings and recommendations and the county's response to them.

Note: Some projects will be started in 2006 but completed in 2007.

* Pending or current mandate