



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

September 10, 2013

Motion 13969

Proposed No. 2013-0388.2

Sponsors von Reichbauer

1 A MOTION related to council adoption of the 2013 work
2 program for the county auditor's office; and rescinding
3 Motion 13885.

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

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

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

12 WHEREAS, the work program shall further include the other responsibilities of
13 the auditor's office, which are to manage or provide leadership on other oversight work
14 including capital projects oversight, countywide community forums and countywide
15 performance management, and

16 WHEREAS, the 2013 proposed auditor's work program was approved via Motion
17 13885, and

18 WHEREAS, the 2013 proposed auditor's work program is now being amended to
19 include additional audit related work;

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

21 A. Motion 13885 is hereby rescinded.

22 B. The attached 2013 county auditor's work program is hereby adopted.

23

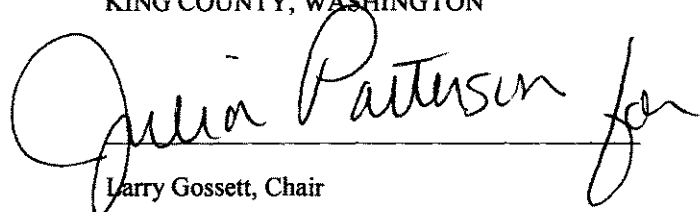
Motion 13969 was introduced on 8/26/2013 and passed as amended by the Metropolitan King County Council on 9/9/2013, by the following vote:

Yes: 8 - Mr. Phillips, Mr. von Reichbauer, Ms. Hague, Ms. Patterson,
Ms. Lambert, Mr. Dunn, Mr. McDermott and Mr. Dembowski

No: 0

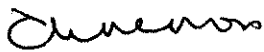
Excused: 1 - Mr. Gossett

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Larry Gossett, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments: A. 2013 King County Auditor's Work Program (Amended 9-9-13)

Attachment A

2013 KING COUNTY AUDITOR'S OFFICE WORK PROGRAM (Amended 9-9-13)

Project	Tentative Scope Summary
AUDITS AND SPECIAL STUDIES	
Review of King County's Green Building Ordinance	King County's green building ordinance is subject to renewal at the end of 2013. We would like to fully review the implementation of the program, including the goals, incremental costs and benefits realized by projects since the adoption of the green building ordinance in 2008. This would include an assessment of the life-cycle cost analysis model used to evaluate potential green building features to provide reasonable assurance of cost effective decisions based on the outputs of this model. The audit would also determine the extent to which expanding the types of buildings and projects subject to green building requirements and increasing the required LEED rating could impact implementation of the program.
Solid Waste Transfer Station Performance Audit Follow-Up	Pursuant to a proviso in the Omnibus Appropriations Ordinance, the Solid Waste Division is reviewing and will update its Solid Waste Transfer and Waste Management Plan. Part of the review will address recommendation four of the King County Performance Audit of Solid Waste Transfer Station Capital Projects, which requires systematic analysis of incremental cost impacts of the number, capacities, and functionality of the transfer stations and assessment of project financing and delivery methods. This is a routine follow up that is now necessitated by the timeline in the proviso that calls for a draft report from the Solid Waste Division due to the County Council in October 2013.
Audit of Use of Part-Time Employees Among King County Agencies	The use of part-time employees can have significant operational and cost implications for county agencies. We will review practices relating to the use of part-time employees in a sample of county work areas to identify opportunities to reduce cost and improve operational effectiveness.

Project	Tentative Scope Summary
Emergency Medical Services (EMS) Levy Financial and Compliance Audit*	Review the EMS Division 2012 revenues and expenditures to ensure compliance with the EMS Levy financial plan and assess the timeliness of contract reimbursements and the effect, if any, on providers. Evaluate the extent to which performance measures and associated data gathering requirements are included in plans for strategic initiatives. Also review how the EMS Division allocates Department of Public Health indirect/overhead costs and countywide assessments to the King County Medic One Program.
Performance Audit of Environmental Health Services*	Review Environmental Health Division's rates and fees, seeking to identify ways to reduce costs or the rate of growth in permit fees. Evaluate practices for efficiency opportunities and conduct peer comparison.
Review of County Energy Conversion Projects and Energy Alternatives at Harborview*	Review a selection of the county's past energy conversion projects with regard to meeting policy and performance expectations including impacts on cost and greenhouse gas emissions; and review proposals for reducing energy costs and greenhouse gas emissions, as well as developing on-site backup energy capacity for the Harborview campus.
Performance Audit of King County Sheriff's Office Car Per Officer Program*	Review take-home vehicles in the King County Sheriff's Office. Evaluate the costs and benefits of current take-home vehicle program in comparison to alternatives. Review policies and experiences in other jurisdictions to determine if the current system can be improved.
Risk Management Office Performance Audit**	Assess the effectiveness of the King County Office of Risk Management in preventing and reducing losses and in protecting King County's assets.
DAJD Contractor Selection Oversight*	Provide consultation to DAJD in developing a scope of work for a nationally recognized expert in jail capacity planning to review King County's secure detention jail operations.

Project	Tentative Scope Summary
AUDIT FOLLOW-UP PROJECTS	
Follow-up of Emergency Medical Services (EMS) 2011 Levy Financial and Compliance Audit	Evaluate implementation of recommendations from audits in 2010 and 2011 focusing on the use of productivity standards and the collection of dispatch data.
Follow-up of King County Sheriff's Office Internal Investigations Unit (IIU) and Office of Law Enforcement Oversight (OLEO) Performance Audit	Monitor implementation of recommendations made in the 2012 OLEO/IIU Performance Audit, especially the adoption of changes in policies and supervision practices.
Follow-up of Transit 2009 and 2010 Performance Audits	Monitor implementation of remaining recommendations from 2009 and 2010 audits, with emphasis on the achievement of performance improvements and cost savings.
Follow-up of Combined Sewer Overflow (CSO) Audit*	Monitor implementation of recommendations from 2012 CSO audit with emphasis on recommendations that could reduce costs or improve the cost-effectiveness of the CSO program. This includes mandated review of the Wastewater Treatment Division's scope of work and report on Combined Sewer Control Project Sequencing.
Follow-up of Performance Audit of Information Technology	Monitor implementation of recommendations from 2012 Performance Audit of King County's Investment in Information Technology.
ONGOING COORDINATION AND OVERSIGHT ACTIVITIES	
Countywide Strategic Planning and Performance Management and Accountability System (PMAS)*	Continue to support, and advise the Council on, the implementation of a countywide performance management and accountability system. This includes facilitation of the Countywide Performance Management Work Group and participation in the Interbranch Working Group advising the Performance Management Action Team.
Performance Management System Best Practices Review*	Complete a review of best practices in performance and accountability systems from around the country to inform the work of the Performance Management Action Team.

Project	Tentative Scope Summary
Coordination of State Auditor's Office's Local Government Performance Audits	Monitor any local government performance audits that involve or affect King County.
CAPITAL PROJECTS OVERSIGHT PROGRAM	
<i>Programmatic Oversight</i> ***	
Ongoing Programmatic Activities	Serve as a resource and provide input for legislative and executive efforts to improve capital program accountability and performance.
Capital Project Risk Scoring*	Provide assistance and consultation to executive branch and Joint Advisory Group during annual process to score and select capital projects for mandatory phased appropriation.
Capital Project Data Reliability in County Information Systems**	Complete assessment of capital project data in county's new information systems. Identify issues increasing the risk of recurring data reliability or reporting problems. Continue dialogue with executive branch to facilitate correction of issues found.
Countywide Capital Program Reporting Analysis**	Utilize the county's new Project Information Center system to evaluate capital program performance trends. Conduct outreach on projects with exceptional scope, schedule, or budget variances. Document lessons learned, and communicate relevant performance issues to policy makers.
<i>Direct Project Oversight</i>	
Brightwater Treatment and Conveyance System (Wastewater Treatment Division)*	Complete oversight of conveyance system construction, final commissioning, and contract closeout activities for this \$1.8 billion new wastewater treatment system.
Factoria Recycling and Transfer Station (Solid Waste Division)**	Monitor efforts during final design and contractor procurement to achieve cost savings and manage risks for this \$88.8 million replacement project.
Countywide Overlay and Drainage Programs (Roads Division)**	Evaluate these programs, budgeted at \$70 million over 6 years, for consistency with new tiered maintenance plan. Analyze how program costs

Project	Tentative Scope Summary
	compare to other local agencies.
Children and Family Justice Center (Facilities Management Division)*	Monitor this \$210 million project to replace juvenile court and detention facilities, providing relevant information to policy makers. Early focus will be on impact of programming and design decisions on the cost effectiveness and functionality of the replacement facility.

* Mandated

** Carryover

*** Capital Projects Oversight Program's programmatic project, Construction Work Order Contracting (from 2012 work program) is deferred to 2014.