

April 28, 1994  
94Motion.Doc

Introduced By: DERDOWSKI

Proposed No.:

94 - 277

MOTION NO. 9284

A MOTION related to Council adoption of  
1994 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, 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 1994 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 1994 auditor's work program is hereby  
adopted.

PASSED this 16<sup>th</sup> day of May, 1994.

Passed by a vote of 12-0.

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

Kent Pullen  
Chair

ATTEST:

Gerald A. Peterson  
Clerk of the Council

Attachments:  
1994 auditor's work program

PROPOSED 1994 AUDITOR'S OFFICE WORK PROGRAM

9284

PROJECT	INITIATOR	STATUS				STAFF ASSIGNED
		AWAITING PRESENTATION	EXECUTIVE REVIEW	ONGOING	NOT STARTED	
<b>CARRIED OVER FROM 1993</b>						
Span of Control (S)	Sims	Completed				Richardson McDaniel Thomsen
Community Diversion Program (M)	Gruger	.				Nelson Bixler Nichols
DDES Reduction-In-Force (M)	Derdowski		.			Richardson
Arson Investigation (M)	Sims		.			Buyco
Board of Appeals (M)	Sims			.		Buyco
SWM Capital Projects (S)	Sims			.		Fletcher
Human Service Contracts (F)	Audit Staff			.		Golla
Alcohol Treatment Center (M)	Ombudsman		.			Richardson Thomsen
DDES Accounts Receivable (F)	Audit Staff			.		Walker
Jail Alternatives: Developmentally Disabled/ Mentally Ill Offenders (M)	Gruger			.		Nelson Nichols
DWI Program (M)	Gruger			.		Nelson Nichols Bixler
Tracking of Lawsuits (S)	Derdowski			.		McDaniel
<b>COUNCIL REQUESTED 1994</b>						
Infectious Waste Disposal (M)	Sims					Golla
Jail Overtime Follow-Up (M)	von Reichbauer					Buyco
Audit Recommendation Implementation (S)	Derdowski					
Customer Service Motion (S)	Derdowski					
<b>STAFF SUGGESTED 1994</b>						
Computer Services (M)	Audit Staff					
Cultural Programs (F)	Ordinance 10189					Fletcher
Investment Management (F)	Audit Staff					
Corporate Credit Cards (M)	Audit Staff					
County Fair (F)	Citizen					Fletcher Golla Walker
Purchasing (M)	Audit Staff					
Jail Health Program (M)	Ombudsman					
<b>NON-AUDIT PROJECTS</b>						
Performance Measurement	Derdowski					Buyco

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

# PROPOSED 1994 AUDITOR'S OFFICE WORK PROGRAM

## CARRIED OVER FROM 1993

- **Span of Control**  
Evaluate the organizational structure of all County agencies, with an emphasis on the range of authority and responsibility for management, supervisory, and lead positions.
- **Community Diversion Program**  
Determine the effectiveness of the program in meeting service objectives for diverting mentally ill and chemically dependent offenders from jail and identify ways to improve service delivery.
- **Department of Development and Environmental Services (DDES) Reduction-In-Force**  
Evaluate the procedures used to implement the DDES reduction-in-force and determine compliance to the contractual terms of applicable collective bargaining agreements and related rules and regulations.
- **Arson Investigation**  
Determine whether the location of the arson investigation function in the Fire Marshal's Office of the Department of Development and Environmental Services is reasonable.
- **Board of Appeals**  
Review the operation of the Board of Appeals and the appeals process to determine how the board can reduce its substantial backlog of property tax appeals.
- **Surface Water Management (SWM) Capital Projects**  
Review the non-construction costs of Surface Water Management capital projects and determine whether they are reasonable, and determine whether SWM has the capacity to complete capital projects covered by fees.
- **Human Service Contracts**  
Review a sample of contracts between King County and the service providers of various programs administered by the Human Services Department to determine and assess the monitoring and oversight procedures and practices of Human Services Department to ensure service providers' contract compliance.
- **Alcohol Treatment Center**  
Evaluate the internal controls employed and the operations of the Cedar Hills Alcohol Treatment Center.

- **Department of Development and Environmental Services (DDES) Accounts Receivable**  
Review and evaluate the internal controls governing DDES' accounts receivable process.
- **Jail Alternatives**  
Determine whether the Department of Adult Detention is maximizing the use of alternatives to incarceration and providing access to treatment services for special population inmates, e.g., mentally ill, developmentally disabled, and chemically dependent. Separate reports will be issued for each population.
- **DWI Program**  
Evaluate the efficiency and effectiveness of the County's DWI Program.
- **Tracking of Lawsuits**  
Evaluate how the Office of Risk Management and the Prosecuting Attorney's Office track pending lawsuits and establish case reserves. Identify available options to provide ongoing case summaries and status to relevant departments.

#### **COUNCIL REQUESTED 1994**

- **Infectious Waste Disposal**  
Determine the extent of the Health Department's enforcement of infectious waste disposal regulations.
- **Jail Overtime Follow-Up**  
Update the 1993 audit's overtime usage reports to include 1992 and 1993. Determine the extent to which the Department of Adult Detention has implemented the 1993 audit recommendations. Determine how the Hammer v. King County lawsuit effects required staffing and/or funding requirements. Review the effects upon individuals of working excessive hours. Examine the methodology that the Department of Adult Detention uses to allocate overtime among its employees.
- **Audit Recommendation Implementation**  
Survey a sample of audits and determine whether audit recommendations are being implemented.
- **Customer Service Motion**  
Determine whether the customer service motion requesting departments to establish a customer service component was implemented.

**STAFF SUGGESTED 1994**

- **Computer Services**  
Evaluate Computer Services performance in adapting to personal computer-based systems and the services it provides to other County agencies.
- **Cultural Programs**  
Conduct a financial and compliance audit of the Special Support, Cultural Education, Cultural Facilities, Cultural Enhancement, and Opportunity Grant Programs per Ordinance 10189 related to allocation of excess proceeds from the hotel-motel tax levied annually to these programs.
- **Investment Management**  
Review and evaluate the County's investment policies, procedures, and practices.
- **Corporate Credit Cards**  
Determine whether County usage of corporate credit cards is in compliance with existing policies and procedures and whether related expenditures are reasonable.
- **County Fair**  
Conduct a financial audit of the County Fair to determine whether accounting practices are reasonable.
- **Purchasing**  
Review purchasing practices to determine whether the County consistently pays reasonable prices for goods.
- **Jail Health Program**  
Review the efficiency and effectiveness of the jail health services program.

**NON-AUDIT PROJECTS**

- **Performance Measurement**  
Monitor executive branch development of performance measures and selectively verify data for such measures.