



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

March 9, 2010

Motion 13185

Proposed No. 2010-0121.2

Sponsors Lambert

1 A MOTION related to council adoption of the 2010 work
2 program for the county auditor's office.

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

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

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

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

15 WHEREAS, the 2010 proposed auditor's work program has been developed and
16 is attached to this motion;

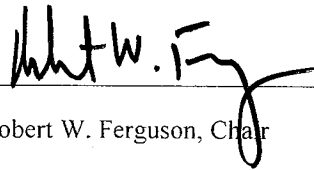
17 NOW, THEREFORE, BE IT MOVED by the Council of King County:

18 The attached 2010 county auditor's work program is hereby adopted.

Motion 13185 was introduced on 2/22/2010 and passed by the Metropolitan King County Council on 3/8/2010, by the following vote:

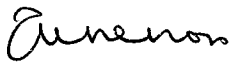
Yes: 9 - Ms. Drago, Mr. Phillips, Mr. von Reichbauer, Mr. Gossett,
Ms. Hague, Ms. Patterson, Ms. Lambert, Mr. Ferguson and Mr. Dunn
No: 0
Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Robert W. Ferguson, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments: A. 2010 King County Auditor's Office Work Program, dated March 2, 2010

Attachment A (March 2, 2010)
2010 KING COUNTY AUDITOR'S OFFICE WORK PROGRAM

Project	Tentative Scope Summary
AUDITS/REVIEWS	
Performance Audit of Transit Bus Procurement*	Determine whether this program successfully delivers quality, cost-effective buses in a timely manner.
Audit of Custodial Services—Facilities Management Division (FMD)	Evaluate whether management's staffing, scheduling, and supervision practices result in using resources efficiently and delivering services consistently and effectively. Customer satisfaction is included.
Emergency Medical Services (EMS) Levy Financial Audit* (Due in September. Includes audit follow-up.)	Review the EMS Division 2009 revenues and expenditures to ensure compliance with the EMS Levy financial plan and confirm efforts to implement the recommendations from the 2009 financial review. Evaluate potential opportunities to improve the cost-effectiveness of the Advanced Life Support program operations.
Department of Adult and Juvenile Detention (DAJD): Adjustment of operations, strategic and financial plans to changes in inmate population. (Includes audit follow-up.)	Review implementation of past recommendations intended to enable DAJD to make cost-effective choices in housing inmates in 24-hour secure detention as changes in inmate population occur. Evaluate how inmate population projections and management are integrated into the county's and the Department's strategic and financial planning.
Sheriff's Office Traffic Enforcement Review* (Due in July.)	Evaluate the costs, benefits, and performance measures of King County's traffic enforcement activities and compare to benchmarks, if available.
Unfunded Mandates Review* (Due in September.)	Review and evaluate cost information on unfunded and underfunded mandates as collected by a survey by the Office of Management and Budget.
Performance Audit of Risk Management Division, Department of Executive Services	Review the effectiveness of King County Risk Management Division activities to identify and assess potential loss exposure, avoid and reduce potential loss, and protect the assets of King County.
Review of Productivity Initiative—Wastewater Treatment Division Program (WTD)* (Due in December.)	An independent third party, hired and supervised by the County Auditor with input from WTD, will determine the effectiveness of the WTD productivity initiative in achieving the efficiency, accountability, and other program objectives and goals identified in Ordinance 14941.
King County Sheriff's Office (KCSO) Internal Investigations Unit (IIU) and Office of Law Enforcement Oversight (OLEO) Audit*	Begin preliminary work on implementing Ordinance 16511, mandating an initial audit and annual reviews thereafter on the effectiveness of KCSO IIU operations and the OLEO oversight and recommendations for the IIU.

Project	Tentative Scope Summary
Follow-Up Projects	
Facilities Management Division Capital Planning and Budgeting Performance Audit Follow-up	Evaluate how effectively FMD has implemented recommendations for improved practices and policies contained in the 2008 audit report.
Jail Health Services Pharmacy and Medication Administration Audit Follow-up	Evaluate whether effective implementation of 2007 recommendations has occurred. For example, assess whether processes for filling prescriptions and stocking medication carts have been improved to strengthen controls for medications and to increase efficiency of distribution.
Sheriff's Office Internal Investigations Unit Follow-up	Continue to monitor the Sheriff's Office progress in addressing misconduct complaint and police accountability improvements.
Performance and Financial Audits of Workers Compensation Program Follow-up	Follow-up will focus on the Transit Division, with emphasis on the costs and number of claims in recent years.
Performance Audit of Transit, Follow-up	Monitor implementation of recommendations from 2009 audit, such as those relating to financial planning, scheduling and service.
OVERSIGHT PROJECTS	
Countywide Strategic Planning, Performance and Management and Reporting*	Continue to facilitate the advisory Countywide Performance Management Work Group. In 2010, the Work Group will focus on finalizing the first countywide strategic plan, developing agency strategic plans, integrating citizen priorities, and proposing refinements to county code on the subject of performance management.
Countywide Community Forums Program*	Continuation of the 2007 council-adopted program establishing a network of community forums, through which citizens can participate in small group discussions to provide input to the county on a variety of key issues. Two to three forums will be held in 2010.
Coordination and review of Financial, Accountability and Performance audits conducted by the State Auditor's Office's (SAO) in King County.	The State Auditor's Office (SAO) conducts financial, accountability, and performance audits of King County. During the execution of these audits, the auditor's office works with the SAO to promote communication and coordination in fulfilling local government's expectations. The county auditor's office reviews completed SAO financial audits and accountability reviews and reports to the Council on findings and recommendations that are of potential interest. In addition, for performance audits, legislative bodies are required to report on implementation of the SAO's recommendations before July 1.
CAPITAL PROJECTS OVERSIGHT	
Capital Projects Programmatic Oversight*	Continue to implement the model developed in 2007 for the capital projects oversight program by: <ul style="list-style-type: none"> • Preparing countywide compilation of status of major capital projects. • Working with the legislative and executive branches to improve policies and project management practices and countywide

Project	Tentative Scope Summary
	<p>systems for capital project delivery including better cost estimating, schedule development, and risk assessment.</p> <ul style="list-style-type: none"> • Conducting direct project oversight to promote successful project delivery and to provide the council with timely information on project scope, schedule, budget and risks on the following selected projects.
South Regional Maintenance Facility (Roads Services Division)	Initiate oversight of the preliminary design phase of this estimated \$25 million project to construct a new consolidated road maintenance facility on county-owned property near Ravensdale.
Harborview Ninth and Jefferson Building (NJB) Project Oversight*	Facilitate lessons learned review and prepare close out report on this \$180 million multi-use building project which was substantially complete in December 2009.
Accountable Business Transformation (ABT) Project Oversight*	Conduct ongoing oversight of this \$87 million project to implement changed business practices and new financial, human resource, payroll and budget systems.
Brightwater Project Oversight*	Conduct ongoing oversight of this \$1.8 billion project to construct a new wastewater treatment plant and conveyance system which is scheduled for completion in 2012.
Jail Health Services & Integrated Security Project (ISP) Oversight*	Prepare close out report documenting lessons learned on this \$54 million project that replaced the jail's electronic security system and remodeled the Inmate Transfer and Release and Jail Health Services space. The project was substantially complete in 2009.
Data Center Relocation Project Oversight*	Complete oversight on this \$18 million project to relocate the county's enterprise data center to leased space in Tukwila. Facilitate lessons learned review and prepare close out report upon completion now scheduled for second quarter 2010.
Identification of Future Projects for Oversight	Review 2010 approved CIP for major capital projects on which direct project oversight could be most beneficial. Priority will be given to projects in the early phases of development and those assessed to have highest potential risk. Present recommendations for two to four new projects for oversight to council.
Survey of project close-out compliance reviews	Survey close out activities associated with major construction contracts for adequacy of independent review of compliance with a focus on adherence to internal control policies and compliance with contract provisions.
Criteria for Capital Project Development	Identify criteria that could be used to prioritize major capital projects. The criteria could further enable the ranking of projects considered for funding in the annual budget process, while also recognizing the differences and unique characteristics of each project and differences in funding sources.

*Indicates mandated project. Required due dates are noted.