

Balducci moved Amendment 1.
The motion carried.

1

1/21/26

Replaces Attachment A

[G. Paul]

Sponsor: Balducci

Proposed No.: 2025-0370

1 **AMENDMENT TO PROPOSED MOTION 2025-0370, VERSION 2**

2 Strike Attachment A, King County Auditor's Office - Work Program 2026-27, dated
3 December 29, 2025, and insert Attachment A, King County Auditor's Office - Work
4 Program 2026-27, dated January 27, 2026

5 ***EFFECT prepared by G. Paul: Would replace the work program attachment with an***
6 ***updated version that adds an item to the "Other Activities" category. The new item,***
7 ***titled "Full review of locally funded DCHS community grants," would ensure that***
8 ***DCHS, the Executive, and/or their contractors conduct a review of locally funded***
9 ***DCHS community grants in the 2026-2027 biennium. The Auditor would provide semi-***
10 ***annual updates on progress to the Council and would also harmonize this effort with***
11 ***the other DCHS grant/contract testing in the work program.***

WORK INITIATED IN 2025 THAT WILL CONTINUE INTO 2026–27

911 Communications Center
Medical Examiner’s Office
Parks Division
Permits Division
Recruitment and Retention
Stormwater Services

Work Program 2026–27
 We commit to completing 12 or more of the projects below in 2026–27, in addition to following up on past recommendations. We are including some flexible audit categories to allow us, with Council engagement, to respond to immediate needs with timely and appropriate audit work. These topics are not listed in priority order.

PERFORMANCE AUDITS

General Audit Topics	
Artificial Intelligence Use	Evaluate the use of artificial intelligence — scope may include generative artificial intelligence guidance or application
Assessor	Evaluate the Assessor’s Office — scope may include construction capacity, tax abatements, and/or residential appraisal
Business Resource Center	Evaluate the efficiency and effectiveness of the work of the Business Resource Center or its successor
Customer Service	Evaluate to what extent King County has implemented county-level customer service leading practices, outlined in our 2021 technical paper and 2025 letter
Environmental Health	Evaluate the Environmental Health Division of the Department of Public Health – Seattle & King County — scope may include the food protection program and/or fiscal sustainability
Extreme Weather Preparedness	Evaluate the extent to which King County is prepared for extreme weather events — scope may include wildfires, smoke mitigation, and/or landslides
Facilities Management Division	Evaluate the Facilities Management Division of the Department of Executive Services — scope may include lease management or other emerging issues

Internal Controls Series	A series of audits that focus on internal controls such as contract management, payroll, accounts payable, reimbursements, and cash handling
Land Conservation Initiative	Evaluate the internal controls framework for the Conservation Futures program
Procurement	Evaluate the Procurement and Payables Section within the Department of Executive Services
Project Management Office	Evaluate the Project Management Office in the King County Department of Information Technology
Regional Homelessness Response	Evaluate King County's regional homelessness response — scope to be defined as the homeless care environment in King County stabilizes

Capital-Focused Audits



Construction Contract Management	Evaluate contract management policies and practices for construction contracts across King County capital projects
Capital Project Cost Growth	Identify causes of consistent county-wide cost growth across King County capital projects

Criminal Legal Audits



Adult Detention	Evaluate adult detention — scope may include discipline and/or classification
Field Training Program	Evaluate the Field Training Program in the King County Sheriff's Office
Sheriff Overtime	Evaluate the status of incomplete recommendations from our 2017 audit and identify key drivers of current overtime costs — <i>This work could be conducted as a study, rather than an audit or the objectives could be incorporated into a different audit</i>
Time to Case Resolution	Evaluate data from criminal legal agencies to provide transparency into legal case timelines and impacts
Emerging Criminal Legal Issues	Monitor criminal legal issues and identify high-risk or emerging areas of policy-maker concern for analysis



Transportation Audits

Paratransit	Evaluate Paratransit — scope may include service area and/or risk and cost management
Rider Experience	Evaluate Metro Transit’s rider experience — scope may include system cleanliness and/or safety and security at transit stops and on coaches
EEO Office	Evaluate the Office of Equal Employment Opportunity within Metro Transit
Emerging Issues in Metro Transit	Monitor transportation issues and identify high-risk or emerging areas of policy-maker concern for analysis. Topics may include coach safety, advanced service management, and/or non-fare revenues.

CAPITAL OVERSIGHT

Direct Project Oversight

- Harborview Project Oversight
- Mouth of the Duwamish Wet Weather Facilities Program

General Oversight Activities

- Follow-up of past recommendations
- Monitoring of high-risk capital programs and projects, and communicating concerns
- Project risk scoring
- Solid Waste Capital Program and Long-Term Disposal Options Decision
- Wastewater Treatment Program Planning

OTHER ACTIVITIES

Council-requested feasibility report on qui tam, inspector general, and contract oversight

Audit follow-ups

Peer review

Full review of locally funded DCHS community grants

Ensure that DCHS, the Executive, and/or their contractors conduct a review of locally funded DCHS community grants within the biennium. The Auditor will provide semi-annual updates on progress to Council. The Auditor will harmonize this effort with DCHS grant/contract testing on their work program.

Grant/Contract Testing

- Public Health – Seattle & King County
- Department of Community and Human Services

Criteria Papers

- Succession planning
- Data collection, management