



Signature Report

March 30, 2009

Motion 12952

Proposed No. 2009-0178.1

Sponsors Dunn and Phillips

1 A MOTION related to council adoption of the 2009 work
2 program for the county auditor's office.
3

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 the performance, accountability and transparency of county government, 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 the
12 auditor's office which are to manage or provide leadership of oversight work including
13 Capital Projects Oversight, Countywide Community Forums and Countywide Performance
14 Management, and

15 WHEREAS, the 2009 proposed auditor's work program has been developed and
16 is attached to this motion;
17

Motion 12952

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

19 The attached 2009 county auditor's work program is hereby adopted.

20

Motion 12952 was introduced on 3/9/2009 and passed by the Metropolitan King County Council on 3/30/2009, by the following vote:

Yes: 8 - Mr. Constantine, Mr. Ferguson, Ms. Lambert, Ms. Hague, Mr. von Reichbauer, Mr. Gossett, Ms. Patterson and Mr. Dunn

No: 0

Excused: 1 - Mr. Phillips

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Dow Constantine, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments A. 2009 King County Auditor's Office Work Program (February 26, 2009)

Attachment A (February 26, 2009)
2009 KING COUNTY AUDITOR'S OFFICE WORK PROGRAM

Project	Tentative Scope Summary
AUDITS/REVIEWS ¹	
Performance Audit of Transit (Biennial Budget Pilot Evaluations) ²	Conduct performance audits to evaluate transit operations and capital investments. 2009 reports will focus on identifying potential savings, efficiencies, and service improvements with the goal of informing development of the next biennial budget for the Transit Division.
Animal Care Control ²	Evaluate the animal care and control program to determine the extent to which the existing data systems, policies, and procedures are appropriately used to manage and carry out shelter operations, improve performance, and promote transparency and accountability.
Emergency Medical Services (EMS) Levy Financial Audit ²	Perform an agreed-upon-procedures financial review of 2008 programs funded by the countywide Emergency Medical Services (EMS) levy passed by the voters of King County in November of 2007. Evaluate specific financial and compliance aspects of EMS levy programs including the financial models and the underlying assumptions that were developed to assist EMS programs in determining yearly budgeted costs.
Sheriff's Office Internal Investigations Unit ²	Continue to monitor Sheriff's Office progress towards addressing misconduct complaint issues in 2008 and provide a follow-up report in 2009. This may include review of changes to the Sheriff's Office "use of force" policies and practices that were discussed in our 2006 report.
FMD Facilities Maintenance Program (Note: This is a new proposal.)	Evaluate whether Custodial Services' staffing, scheduling, and supervision practices manage staffing resources efficiently and promote consistency, effectiveness, and accountability, including customer satisfaction.
Follow-Up Projects	
County Vehicle Replacement Program Audit Follow-up	Evaluate the implementation status of our 2007 recommendations to refine lifecycle cost analysis, strengthen cost recovery accounting, and improve customer relations related to county fleet management. This follow-up will also assess progress in developing county guidelines for purchasing and using vehicles.

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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.
Jail Overtime Performance Audit Follow-up	Evaluate the Department of Adult and Juvenile Detention's progress implementing two recommendations made in our 2006 performance audit of Jail Overtime, including a review of the department's evaluation of its Operations Forecasting Model.
New Construction Assessments Audit Follow-up	Evaluate whether the Assessor's Office has implemented our 2006 recommendations to streamline and improve the quality of new construction permit processing, implement performance measures for new construction assessments, and increase the credibility of revenue forecasting.
Department of Development and Environmental Services (DDES) Code Enforcement Performance Audit Follow-up	Determine status of implementation of 2008 audit recommendations, including the development of a strategic plan for the section that will promote consistent practices.
Facilities Management Division Capital Planning and Budgeting Performance Audit Follow-up	Evaluate how effectively the Facilities Management Division (FMD) has implemented recommendations for improved practices and policies contained in the 2008 audit report.
Alternative Capital Project Delivery Methods Study Follow-up	Assess implementation of three recommendations made in 2008 report, including how to identify high-risk projects when first planned.
CAPITAL PROJECTS OVERSIGHT	
Capital Projects Oversight Phase 2 Implementation ²	Continue to implement the model developed in 2007 for the capital projects oversight program to: <ul style="list-style-type: none"> • Provide the council with timely information on all major capital projects; • Promote transparency and public accountability. • Work with the executive to improve policies and project management practices for improved capital project delivery through better cost estimating, schedule development, and risk management. • Continue to provide the council with timely information on project scope, schedule, budget and risks on selected projects.
<ul style="list-style-type: none"> • Harborview Ninth and Jefferson Building (NJB) Project Oversight ² 	This \$180 million multi-use building project is due for completion in 2009.

Project	Tentative Scope Summary
<ul style="list-style-type: none"> Accountable Business Transformation (ABT) Project Oversight ² 	<p>Key milestones scheduled for completion in 2009 on this \$79 million information technology project include the development of a Benefits Realization Plan and the Budget Process Review.</p>
<ul style="list-style-type: none"> Brightwater Project Oversight ² 	<p>This \$1.8 billion project includes a new wastewater treatment plant and an extensive conveyance system. Completion is scheduled for 2011.</p>
<ul style="list-style-type: none"> Jail Health Services & Integrated Security Project (ISP) Oversight ² 	<p>This project includes replacement of the jail's electronic security system and remodeling of Inmate Transfer and Release (ITR) and Jail Health Services space. The project is scheduled to be completed early in 2009.</p>
<ul style="list-style-type: none"> Data Center Relocation Project Oversight 	<p>This \$18 million project to relocate the county's enterprise data center from the Seattle Municipal Tower includes construction of tenant improvements on leased space in the Sabey Center in Tukwila, moving existing and purchasing new server equipment, and installing some 20 miles of fiber optic lines. Completion is scheduled in 2010.</p>
<ul style="list-style-type: none"> Criteria for Capital Project Development 	<p>Develop 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.</p>
<ul style="list-style-type: none"> Countywide Procurement & Contract Monitoring 	<p>Monitor and provide input on countywide procurement and contracting policy revisions for capital planning, design, and construction management to strengthen capital program delivery and accountability.</p>
OTHER OVERSIGHT ACTIVITIES	
<p>Coordination and review of Financial, Accountability and Performance audits conducted by the State Auditor's Office's (SAO) in King County.</p>	<p>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. Once financial and accountability audits are completed the auditor's office reviews the work performed and reports to the Council on findings and recommendations that are of interest. In addition, for performance audits, legislative bodies are required to hold public hearings and confirm implementation of the SAO's recommendations.</p> <p>Current projects are the financial audits of King County's Comprehensive Annual Financial Report (CAFR), The King County Public Transportation Enterprise, and The King County Water Quality Enterprise. Additionally, there are two performance audits being conducted within the county. Those are</p>

Project	Tentative Scope Summary
Countywide Community Forums Program ²	<p>the audits of Construction Management, and of the Water Quality and Solid Waste Utilities.</p> <p>In 2007, the council adopted, by ordinance, a proposed initiative. It established 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. Three forums are planned for 2009. The first forum topic will be budget and strategic options for King County (February/March). The second will be a State of the County forum (May), and the third forum topic is yet to be determined.</p>
Countywide Performance Measurement and Management Program ²	Continue to facilitate the advisory countywide Performance Management Work Group. In 2009, the Work Group will focus on advising on the implementation of the 2008 Performance and Accountability Act by supporting the development of a countywide performance report and a countywide strategic plan. Subcommittees of the work group will coordinate with the executive on specialized areas of implementation such as strategic planning, reporting, and public involvement.
Jail Operational Master Plan (OMP) Implementation	Continue to oversee implementation of recommendations made in the 2005 Operational Master Plan for Adult Detention. Many recommendations were subject to completion of the Integrated Security Project, which is due to finish early in 2009.

- 1 DDES Critical Areas Section-- Evaluation of the effectiveness and staffing efficiency of the Critical Areas Section of the Department of Development and Environmental Service (DDES), a carryover project from 2008 is on hold.
- 2 Authorized in legislation (in addition to 2008 work program motion 12849).