



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

September 24, 2012

Motion 13739

Proposed No. 2012-0344.1

Sponsors McDermott

1 A MOTION related to council adoption of the 2012 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 in 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 2012 proposed auditor's work program was approved via Motion
16 13654, and

17 WHEREAS, the 2012 proposed auditor's work program is now being amended to
18 include additional audit related work;

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

20 A. Motion 13654 is hereby rescinded.

21 B. The attached 2012 county auditor's work program is hereby adopted.

22

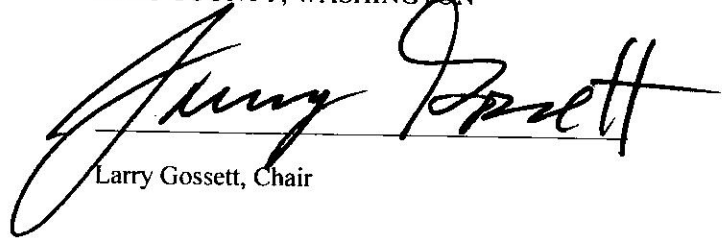
Motion 13739 was introduced on 8/20/2012 and passed by the Metropolitan King County Council on 9/24/2012, by the following vote:

Yes: 9 - Mr. Phillips, Mr. von Reichbauer, Mr. Gossett, Ms. Hague,
Ms. Patterson, Ms. Lambert, Mr. Ferguson, Mr. Dunn and Mr.
McDermott

No: 0

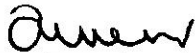
Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Larry Gossett, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments: A. 2012 King County Auditor's Office Work Program

Attachment A
2012 KING COUNTY AUDITOR'S OFFICE WORK PROGRAM –
Amended to Add One Car Per Officer Program

Project	Tentative Scope Summary
AUDITS AND SPECIAL STUDIES	
Emergency Medical Services (EMS) Levy Financial and Compliance Audit*	Review the EMS Division 2011 revenues and expenditures to ensure compliance with the EMS Levy financial plan and confirm efforts to implement the recommendations from the previous year's financial review. Evaluate potential opportunities to improve the cost-effectiveness of program operations.
Combined Sewer Overflows (Wastewater Treatment Division) Capital Planning Performance Audit*	Examine adequacy of policies, capital plans, financial plans, rate models and cost estimates to build major combined sewer overflow projects in the county.
Harborview and Harborview Hall Capital Planning Performance Audit	Evaluate proposals for redevelopment of Harborview Hall in terms of economic and environmental issues. Note: This audit is on hold.
King County Sheriff's Office Internal Investigations Unit (IIU) and Office of Law Enforcement Oversight (OLEO) Performance Audit*	Using best practices as guidelines, analyze development of internal investigations processes in the Sheriff's Office and the initiation of the Office of Law Enforcement Oversight per legislative intent.
Large Woody Debris (Water and Land Resources Division) Performance Audit	Review how effective King County has been in addressing environmental impact, public safety and other objectives of projects completed in riparian areas, including those involving large woody debris. Results of DNRP Expert Panel report will likely impact scope of audit project. Note: Conduct of project deferred to 2013.
IT Project Management Performance Audit**	Evaluate King County's management of recent and ongoing technology projects and initiatives to identify opportunities for improved efficiency, effectiveness, and cost-effectiveness. The projects and initiatives will be reviewed for alignment with best practices.
Automated Fingerprint Information System (AFIS), King County Sheriff's Office Performance Audit	Review efficiency and effectiveness of levy-funded program with a focus on workload and staffing. Note: Project to be completed in 2013.

Project	Tentative Scope Summary
Risk Management Office Performance Audit**	Review the activities and practices of the King County Office of Risk Management to assess the effectiveness of the county's risk management in loss prevention and reduction and protecting the assets of King County.
Review of Scoring Tool and Reporting Requirements for High-Risk Capital Projects*	Assess the benefits generated by the scoring tool and reporting requirements for high-risk projects.
Financial Review and Audit of Sheriff's Office Car per Officer Program – Phase I	Review the cost of the KCSO's CPO program and assess its performance impacts. This audit will follow-up on KCAO's 2001 and 2005 audits relating to the intent and fiscal impacts of the CPO program. Conducted in two phases, the first phase will focus on financial analysis of the program including identifying costs associated with how the program currently operates. A management letter may be prepared in late 2012. Note: A second phase, to be conducted in 2013, will complete the audit by reviewing industry practices and comparing KCSO's programs with others, as applicable. It will also address compliance with the council's original intent, subsequent changes as the program was implemented and any available performance information.
AUDIT FOLLOW-UP PROJECTS	
Follow-up Emergency Medical Services (EMS) Levy Financial and Compliance Audit	Evaluate implementation of recommendations from audits in 2010 and 2011.
Follow-up Workers' Compensation Performance Audit (Transit only)**	Follow-up will focus on monitoring the Transit Division's claims experience in last two years, with emphasis on the costs and number of claims and whether any changes are occurring.
Follow-up Transit 2009 and 2010 Performance Audits	Monitor implementation of recommendations from 2009 and 2010 audits, with emphasis on the achievement of performance improvements and cost savings.
Follow-up Solid Waste Transfer Station Capital Planning Performance Audit	Monitor implementation of recommendations from 2011 audit and review new projections and estimates developed by the Solid Waste Division's rate model.
ONGOING COORDINATION AND OVERSIGHT ACTIVITIES	
Countywide Strategic Planning and Performance Management and Accountability Program*	Continue to support, and advise the Council on, the implementation of a countywide performance management and accountability

Project	Tentative Scope Summary
	system. This includes facilitation of the Countywide Performance Management Work Group, review of the development of the performance management component of the ABT project and other avenues consistent with council direction.
Countywide Community Forums Program*	Conduct an evaluation of this public engagement program that is inactive in 2012.
Coordination of State Auditor's Office's Local Government Performance Audits	Monitor any local government performance audits that involve or affect King County.
Review of State Auditor's Office (SAO) Accountability Report & Financial Audits	Review completed SAO financial audits and accountability reviews and report to the Council on any issues, as needed.
CAPITAL PROJECTS OVERSIGHT PROGRAM	
<i>Programmatic Oversight</i>	
Review of Capital Project Data Reliability in County's New ABT and Project Information Center Systems	Assess data in new systems to identify if software design or business process issues increase the risk of recurring data reliability or reporting problems.
Countywide Capital Program Reporting Analysis	Review the county's new Project Information Center and quarterly report on baselined projects. Analyze information and evaluate capital program performance and trends. Research projects with exceptional scope, schedule, or budget variances and identify projects for potential increased legislative scrutiny.
Construction Work Order Contracting	Beginning in late 2012, document county agency use of work order contracts for construction. Evaluate and assess performance on a sample of work orders.
Ongoing Programmatic Activities	Serve as a resource and provide input for legislative and executive efforts to improve capital program accountability and performance. Support the mandated annual project scoring and high-risk project determination.
<i>Direct Project Oversight</i>	
Brightwater Treatment and Conveyance System (Wastewater Treatment Division)*	Continued ongoing oversight of the completion of conveyance system construction, final commissioning, and contract closeout activities for this \$1.8 billion new wastewater treatment plant and

Project	Tentative Scope Summary
	conveyance system.
South Regional Roads Maintenance Facility (Roads Division/Facilities Management Division)*	Continued oversight of the preliminary design phase, including funding strategy for this estimated \$40+ million new consolidated maintenance facility near Ravensdale.
Accountable Business Transformation (ABT)*	Continued ongoing oversight of post go live support activities for this \$87 million program to replace enterprise human resources, finance, payroll and budget information systems, and to streamline county business processes. Document lessons learned and final performance results.
Factoria Transfer Station (Solid Waste Division)	Beginning in mid 2012, undertake oversight of this \$77 million project to evaluate how the 25% reduction in the capacity of the station and consideration of scope alternatives impact forecast cost and schedule. Project to complement performance audit follow-up on Solid Waste rate model.
Countywide Overlay and Drainage Programs (Roads Division)	Beginning in late 2012, conduct oversight of these programs, budgeted at \$70 million over 6 years, to evaluate project consistency with new tiered maintenance plan and how program costs compare to other local agencies.

Notes

* = Mandated ** = Carryover