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Title: A MOTION relating to the executive audit committee and directing the King County executive to reactivate or reconstitute the committee.

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Attachments: 1. 13016.pdf, 2. A. Executive Order FIN 15-1

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A MOTION relating to the executive audit committee and directing the King
County executive to reactivate or reconstitute the committee.

WHEREAS, it is critical that each branch of county government maintain appropriate oversight of operations and have strong internal controls that assure compliance with laws, policies and procedures, and

WHEREAS, effective April 1, 1996, the King County executive established an executive audit committee through executive order FIN 15-1, and

WHEREAS the purpose of the executive audit committee as stated in the executive order is to provide the executive with an effective tool for "enhancing accountability and stewardship over the use of public funds; supporting the internal control environment; informing top management of critical issues that cross departmental lines and have broad impacts; ensuring the County Executive's objectives are met in an efficient and effective manner; ensuring appropriate action is taken on audit findings; ensuring the independence of the internal audit function; serving as an avenue of communication linking the County Executive, internal auditors, external auditors and the County's management team," and

WHEREAS, one function of the executive audit committee identified in the executive order is to work with the executive's internal auditor who coordinates with the King County auditor, federal and state agencies, and external auditors, and

WHEREAS, the executive order defines membership on the executive audit committee as including the deputy county executive, who serves as chair, the chief of staff, the director of the office of management and budget, the director of finance and three executive department directors selected by the deputy county executive, and

WHEREAS, the executive order requires the executive audit committee to hold regularly scheduled meetings at least four times per year with the ability to hold special meetings on an ad hoc basis, and

WHEREAS, in a February 13, 2007, audit report that surveyed internal controls, the King County auditor recommended "that the County Executive reactivate or reconstitute the Executive Audit Committee and develop a new policy to strengthen the county's internal control environment. The policy should include a process for developing guidelines and a self-assessment tool for internal controls incorporating best practices and current internal control frameworks.";

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

A. The executive is directed to reactivate or reconstitute the executive audit committee and to implement the King County auditor's 2007 recommendation on this matter.

B. The executive is further directed to modify executive order FIN 15-1 as appropriate to implement the policy direction contained in this motion or to issue a new executive order if needed to effect the policy direction.