



Legislation Text

File #: 2019-0140, **Version:** 2

A MOTION pertaining to special districts in King County.

WHEREAS, King County government serves the public under state law outlined in Title 36 RCW. Under the powers and responsibilities therein, King County is responsible to perform the duties of county treasurer, and

WHEREAS, in accordance with K.C.C. 2.16.035, the finance and business operations division performs the functions of the county treasurer, and

WHEREAS, Washington state law sets forth the requirements for special districts in Title 85 RCW. Drainage districts are a type of special district that functions within King County as a separate government and receive tax revenue for use in their capacity as drainage districts, and

WHEREAS, King County's finance and business operations division processes transactions expending tax revenue collected for special districts on behalf of those special districts in accordance with state law and the King County Code, and

WHEREAS, it is the council's intent that the executive review and revise the county's administrative processes and procedures, especially those performed by the finance and business operations division in its capacity as the county treasurer and accounts payable to provide transparency of the special district funds held by the county's treasury and distributed by the county's accounts payable in accordance with state law and regulations and generally accepted accounting principles, and

WHEREAS, it is the council's intent that the executive, in consultation with department of elections, review and revise the county's administrative processes and procedures to fulfill the statutory obligations of the department of elections under chapter 85.38 RCW with respect to the election of members to a specific special

district's governing body;

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

A. The executive is requested to transmit a report developed in consultation with the department of elections, the department of assessments, the finance and business operations division and any other county departments or offices the executive determines has intersections between King County government and special districts functioning in their capacities as separate governments within King County. The report should include, but not be limited to, the following:

1.a. A list of all special districts in King County with elections that are identified under RCW 29A.04.330.1.b.

b. The list should identify the special district by type, and include the number of governing board positions and names of each member of the special district's governing body;

2. A comprehensive elections compliance review for each special district identified in section A.1.a. of this motion including, but not limited to:

- a. when the last election for the special district was held, and
- b. if there are vacancies on the governing body of each special district;

3. A comprehensive financial review for each special district identified as a special district meeting the description on the list requested by section A.1.a of this motion, including, but not limited to:

- a. how much of either tax revenue or fee revenue, or both, was collected on behalf of each special district by King County in the last five years by year;
- b. finance and business operations division payment record information for each special district;
- c. finance and business operations division interfund loan records for the special districts; and
- d. information about any current or past audits conducted for each special district by the Washington state Auditor;

4. Recommendations to develop or improve processes and procedures to ensure elections are being

conducted in accordance with state law;

5. Recommendations to develop or improve processes and procedures to ensure that public funds held by the county on behalf of a special district and distributed by the county at the direction of the special district are done in compliance with state law and regulations and generally accepted accounting principles; and

6. A plan to implement the recommendations included in the report.

B. The executive is requested to transmit the report described in this motion within one hundred twenty days of the passage of this motion, along with any legislation necessary to implement recommendations included in the report. The executive should file the report with the clerk of the council in the form of a paper and an electronic copy. The clerk shall retain the paper copy and forward the electronic copy to all councilmembers.

C. The King County auditor is encouraged to consider conducting a review of all county processes and procedures related to special districts, including processes and procedures of the department of elections, the department of assessments and the finance and business operations division.