



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

December 17, 2013

Motion 14034

Proposed No. 2013-0500.1

Sponsors Gossett

1 A MOTION related to council adoption of the 2014 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 advance performance
7 and accountability in county government through objective and independent audits and
8 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 county auditor's office which are to manage or provide leadership on other oversight
13 work including capital projects oversight and countywide performance management, and

14 WHEREAS, the proposed 2014 county auditor's work program has been
15 developed and is attached to this motion;

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

17 The 2014 county auditor's work program, Attachment A to this motion, is hereby
18 adopted.
19

Motion 14034 was introduced on 12/2/2013 and passed by the Metropolitan King
County Council on 12/16/2013, by the following vote:

Yes: 8 - Mr. Phillips, Mr. von Reichbauer, Mr. Gossett, Ms. Patterson,
Ms. Lambert, Mr. Dunn, Mr. McDermott and Mr. Dembowski
No: 0
Excused: 1 - Ms. Hague

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Larry Gossett, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments: A. Proposed 2014 Work Program

Proposed 2014 Work Program

Project	Alignment with King County Strategic Plan	Project Detail
Section I: Performance Audits		
Brandon Michigan Combined Sewer Overflow Treatment Plant Project	Financial Stewardship	Evaluate Wastewater Treatment Division's (WTD) analysis of alternatives, process of selecting a preferred alternative, and whether WTD is using best practices for project management.
Puget Sound Emergency Radio Network	Justice and Safety Service Excellence Financial Stewardship	Evaluate whether the implementer contract and the project management plan are consistent with best practices and address lessons learned on past similar projects. We will also assess the adequacy of performance metrics and the measurement plan. We will evaluate the quality of the total cost estimate and funding strategies for this project.
Audit of FMD Major Maintenance Fund	Service Excellence Financial Stewardship	Evaluate how the Facilities Management Division calculates the major maintenance fund it charges its tenants. We will also look at whether the levels of this fund represents the actual conditions of the buildings, and to what extent, if any, maintenance has been deferred.
Audit of the Office of Law Enforcement Oversight (OLEO)	Justice and Safety Financial Stewardship	Build on previous work examining implementation of previous recommendations and examine the processes and procedures for OLEO's oversight and review of complaints, uses of force, and administration.
Audit of the Safe Harbors System	Health/Human Potential Equity/Social Justice Financial Stewardship	Examine the database managed by the U.S. Department of Commerce, operated by the City of Seattle, and primarily funded by King County for managing the homeless. A consultant report recently recommended ways it could be improved. The County Executive's response to this report is due in March 2014. We would evaluate the response and progress to date.
Audit of the Strategic Climate Action Plan	Environmental Sustain Financial Stewardship	Evaluate the current plan to determine how effectively it accomplishes its goals. Is King County reducing carbon emissions as efficiently as possible?

Project	Alignment with King County Strategic Plan	Project Detail
Audit of County Fleet	Service Excellence Financial Stewardship	Examine current King County fleet and determine to what extent acquisition of vehicles follows best practices and King County code. Determine if fleet size can be reduced with minimal operational impact.
Audit of Large Woody Debris and Riparian Project Management	Environmental Sustain Financial Stewardship	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.
Section II: Additional Performance Audits if Capacity Allows		
Audit of King County's Implementation of the Family Medical Leave Act (FMLA)	Quality Workforce Equity/Social Justice Financial Stewardship	Examine to what extent King County consistently implements FMLA across divisions and departments. Identify opportunities to improve how FMLA is implemented.
Parks and Recreation	Financial Stewardship Service Excellence	Review operational spending and capital projects to identify potential recommendations to include efficiency and effectiveness.
Section III: Capital Projects Oversight		
Ongoing CPO Programmatic Activities	Financial Stewardship	Serve as a resource and provide input for legislative and executive efforts to improve capital program accountability and performance.
Capital Project Risk Scoring	Financial Stewardship	Provide assistance and consultation to executive branch and Joint Advisory Group during annual process to score and select capital projects for mandatory phased appropriation.
Capital Project Data Reliability in County Information Systems	Service Excellence Financial Stewardship	Continue assessment of capital project data in county's new information systems including: the new finance and budget system implemented with the Accountable Business Transformation program, and the Project Information Center. Identify issues increasing the risk of recurring data reliability or reporting problems. Continue dialogue with executive branch to facilitate correction of issues found.

Project	Alignment with King County Strategic Plan	Project Detail
Countywide Capital Program Reporting Analysis	Service Excellence Financial Stewardship	Use the county's new Project Information Center's dashboard reports to evaluate capital program performance trends. Conduct outreach on projects with exceptional scope, schedule, or budget variances to learn which risks cause performance issues and what the resulting impacts are. Encourage communication with County Council, as appropriate. Identify and document lessons learned.
Brightwater Treatment and Conveyance System (WTD)	Financial Stewardship	Monitor progress of remaining ancillary construction work, claims resolution, and contract closeout activities for this \$1.8 billion new wastewater treatment system. Update final cost estimate to inform annual rate setting.
Factoria Recycling and Transfer Station (Solid Waste Division)	Financial Stewardship	Monitor efforts during final design and contractor procurement to ensure alignment with the outcome of the update to the solid waste transfer station plan. If the project continues, monitor efforts to achieve cost savings and manage risks for this \$88.8 million replacement project.
Children and Family Justice Center (FMD)	Financial Stewardship	Monitor this \$210 million project to replace court and juvenile detention facilities, providing relevant information to policy-makers. 2014 focus will be on impact of design decisions on the cost effectiveness (considering potential to lower operational costs) and functionality of the facility at opening in 2018 and with flexibility for the future.
Construction Work Order Contracting	Financial Stewardship	Study this widely used contracting method to learn what benefits the county gains and if outcomes across county programs are similar. Determine if there are clear guidelines for when the method should be used and optimizing benefits from this contracting method.
Section IV: Audit Follow-Up Work		
Risk Management Follow-up	Financial Stewardship	Evaluate progress on implementation of recommendations from 2013 audit.
Environmental Health Services Follow-up	Health/Human Potential	Evaluate progress on implementation of recommendations from 2013 audit.

Project	Alignment with King County Strategic Plan	Project Detail
Emergency Medical Services Follow-up	Financial Stewardship	Evaluate progress on implementation of recommendations from 2013 audit.
KCSO Car-per-Officer Follow-up	Financial Stewardship	Evaluate progress on implementation of recommendations from 2013 audit.
KCIT Follow-up	Financial Stewardship	Evaluate progress on implementation of recommendations from 2012 audit.
Section V: Other Auditor's Office Activities		
Peer Review	Service Excellence	In order to comply with Government Auditing Standards, we are undergoing an independent peer review of our office's operations and product quality by the Association of Local Government Auditors.