



# King County

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## MEMORANDUM

DATE: August 2, 2013

TO: Metropolitan King County Councilmembers

FROM: KyMBER Waltmunson, King County Auditor

SUBJECT: Amendments to the King County Auditor's Office 2013 Work Program

This memorandum invites you to review and seeks your input on proposed amendments to the 2013 auditor's office work program. I hope to discuss these proposed additions with each of you, but feel free to send me any comments or questions via email as well.

Each year the King County Auditor's Office submits an annual work program to the Government Accountability and Oversight (GAO) Committee for their approval. This work program outlines the audits and studies our office plans to conduct over the course of the year. Our 2013 work program was submitted and approved by the King County Council on April 3, 2013 as Motion 13885. A copy of this adopted work program is attached.

Because we completed some work sooner than anticipated and are experiencing delays in the availability of data on our Harborview evaluation, we propose amending our 2013 work program by adding new projects to avoid gaps in productivity. Without amendments to the 2013 work program, we expect to experience these productivity gaps by the beginning of September. We developed this set of projects through a review of County Council priorities, conducting a risk and impact assessment, and evaluating internal capacity.

### Descriptions of Proposed Projects

Title	Description
Review of King County's Green Building Ordinance	King County's green building ordinance is subject to renewal at the end of 2013. We would like to fully review the life-cycle cost analysis model used to evaluate potential green building features to provide reasonable assurance of cost effective decisions based on the outputs of this model. In 2006, the auditor's office worked on behalf of the County Council to develop guidelines for conducting economic analyses. Since then, we have monitored use of the guidelines as part of our audits and special studies. This project would extend that continuing effort.

<b>Title</b>	<b>Description</b>
Audit of Use of Part-Time Employees Among King County Agencies	The use of part-time employees can have significant operational and cost implications for county agencies. We will review practices relating to the use of part-time employees in a sample of county work areas to identify opportunities to reduce cost and improve operational effectiveness.
Solid Waste Transfer Station Performance Audit Follow-Up	Pursuant to a proviso in the Omnibus Appropriations Ordinance, the Solid Waste Division is reviewing and will update its Solid Waste Transfer and Waste Management Plan. Part of the review will address recommendation four of the King County Performance Audit of Solid Waste Transfer Station Capital Projects, which requires systematic analysis of incremental cost impacts of the number, capacities, and functionality of the transfer stations and assessment of project financing and delivery methods. This is a routine follow up that is now necessitated by the timeline in the proviso that calls for a draft report from the Solid Waste Division due to the County Council in October 2013.

Some of these projects would carry over into our 2014 work program; however, we plan to submit a full 2014 work program proposal in the coming months.

We have sought the input of Councilmember von Reichbauer in his capacity as Chair of the Government Accountability and Oversight Committee. He concurred with our proposed amendment and is planning to consider it at the August 27<sup>th</sup> GAO meeting.

Please contact me at 206-477-1033 if you or your staff have any thoughts or input on these potential audits.

Attachment: King County Auditor's Office 2013 Work Program