




Metropolitan King County Council
King County Auditor's Office
KyMBER Waltmunson, *King County Auditor*
King County Courthouse
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MEMORANDUM

DATE: January 3, 2018

TO: Metropolitan King County Councilmembers

FROM: KyMBER Waltmunson, King County Auditor 

SUBJECT: Amendments to the King County Auditor's Office 2017-18 Work Program

This memorandum invites you to review and seeks your input on proposed amendments to the Auditor's Office 2017-18 Work Program.

Each year the King County Auditor's Office submits an annual work program to the Government Accountability and Oversight (GAO) Committee for its approval. This work program outlines the audits and studies our office plans to conduct over the course of the biennium. Our 2017-18 work program was passed by the Metropolitan King County Council on February 13, 2017, as Motion 14802. A copy of this motion and adopted work program are attached.

In September, we brought two new capital projects oversight analysts into the Auditor's Office and conducted a strategic review of the program. Because of that analysis, we are proposing adding a set of capital program oversight activities to the list of specific capital projects we are overseeing. This will increase our ability to provide input in a timely way, when improvements are most impactful and least expensive to the county. In addition, the goal area programs and the Transit Active Service Management issues are not ready for full audits as described in the original work program. We are adding an open Transit audit item to ensure that we are using Transit audit resources to the highest impact. We included this set of projects through a review of County Council priorities, emerging issues, and evaluation of code-mandated audit work.

The table below highlights the proposed amendments.

Description of proposed changes to King County Auditor’s Office 2017-18 Work Program

Proposed Action	Project Name	Project Focus
Section 1: Performance Audits		
Remove	Goal Area Audit 2017	Monitor the progress of the county’s strategic planning process to determine which goal area to evaluate in 2017, per KCC 2.10.124.
Remove	Goal Area Audit 2018	Monitor the progress of the county’s strategic planning process to determine which goal area to evaluate in 2018, per KCC 2.10.124.
Remove	Transit Active Service Management	Evaluate Metro’s capacity to deal with service disruption, its planned transition to an active control center model, and efficiency and effectiveness of this function. Mandated in KCC 2.20.039.
Add	Transit	Scope will be determined by the results of ongoing review of Transit. Mandated in KCC 2.20.039.
Section 2: Direct Capital Projects Oversight		
Add	Facilities Management Division Capital Program	Monitor the Facilities Management capital program. Select high-risk project(s) for monitoring in next biennium.
Add	Solid Waste Capital Program	Monitor the Solid Waste capital program. Select high-risk project(s) for monitoring in next biennium.
Add	Wastewater Capital Program	Monitor the Wastewater capital program. Select high-risk project(s) for monitoring in next biennium.

Some of these projects would carry over into our 2019-20 work program; however, we plan to submit a full 2019-20 work program proposal with our budget proposal in 2018.

Please contact me at 206-477-1033 if you have any questions.

Attachments

1. Amended King County Auditor’s Office 2017-18 Work Program, dated January 3, 2018
2. Motion 14802
3. King County Auditor’s Office 2017-18 Work Program - 14802

Amended King County Auditor's Office 2017-18 Work Program
 January 3, 2018

Project Name	Project Focus
Section 1: Performance Audits	
Best Starts for Kids Levy	Evaluate the extent to which this levy is collecting data that will allow effective oversight.
Community-Based Relicensing Program	Conduct an audit of the community-based relicensing program operated by Legacy of Equality, Leadership and Organizing per expenditure restriction (ER2) in Auditor's Office 2017-18 budget.
Department of Permitting and Environmental Review	Evaluate Department of Permitting and Environmental Review per expenditure restriction (ER1) in Auditor's Office 2017-18 budget.
Homelessness Roles and Responsibilities	Evaluate the roles, responsibilities, and general effectiveness among the different stakeholders in addressing homelessness.
King County Elections	Conduct a performance audit of King County Elections.
Law Enforcement	Annual review of Office of Law Enforcement Oversight and/or the Sheriff's Internal Investigations Unit, per KCC 2.20.037.
Noise Code	King County Ordinance 18000 includes a requirement for the Auditor's Office to report on its effectiveness in June 2018.
Property Tax Appeals	Assess the property tax appeal process.
Public Defense	Evaluate the Office of Public Defense.
Tax Title Properties	Assess Real Estate Services' processes for tax title properties.
Transit	Scope will be determined by the results of ongoing review of Transit. Mandated in KCC 2.20.039.
Transit On-Time Performance and Reporting	Assess how Metro calculates and reports on-time performance to riders and stakeholders. Mandated in KCC 2.20.039.
Transit RapidRide	Evaluate the implementation of existing RapidRide routes ahead of planned expansion. Mandated in KCC 2.20.039.
Section 2: Direct Capital Projects Oversight	
Children and Family Justice Center Project (CFJC)	Continue to provide oversight of FMD's CFJC project emphasizing scope, schedule, budget, and timely information.
Courthouse Projects	Continue to provide oversight of projects in the King County Courthouse emphasizing scope, schedule, budget, timely information, and the use of emergency declarations.
Facilities Management Division Capital Program	Monitor the Facilities Management capital program. Select high-risk project(s) for monitoring in next biennium.
Georgetown Project	Continue to provide oversight of WTD's Georgetown project emphasizing scope, schedule, budget, and timely information.
Puget Sound Emergency Radio Network Project (PSERN)	Continue to provide oversight of KCIT's PSERN project emphasizing scope, schedule, budget, and timely information.
Solid Waste Capital Program	Monitor the Solid Waste capital program. Select high-risk project(s) for monitoring in next biennium.

Amended King County Auditor's Office 2017-18 Work Program

January 3, 2018

Project Name	Project Focus
South County Recycling and Transfer Station Project	Provide oversight of SWD's South County Recycling and Transfer Station project emphasizing scope, schedule, budget, and timely information.
Transit Capital Program	Monitor the proposed Transit capital program as a whole and select one or two high-risk projects for monitoring in 2017.
Wastewater Capital Program	Monitor the Wastewater capital program. Select high-risk project(s) for monitoring in next biennium.
Section 3: Additional Efforts	
Capital Program Reporting	Analyze and follow-up on executive-produced quarterly capital project reports.
Follow-up of Past Recommendations	Enhance accountability by following up on more than 200 recommendations to drive performance improvement.
Peer Review	To comply with auditing standards, KCAO is undergoing a peer review by the Association of Local Government Auditors.
Pre-Budget Review	Summary of relevant audit and oversight work to enhance Council information for the 2019-20 budget.
Risk Scoring	Consult during annual risk scoring process to score and select capital projects for mandatory phased appropriation.
Transit Continuous Monitoring	Conduct limited-scope analyses of Metro Transit.
Section 4: Supplemental Performance Audits if Capacity Allows or Issue Becomes Critical	
Acquisition of Heavy and Metered Vehicles	Determine to what extent acquisition of heavy and metered vehicles follows best practices and King County Code.
Central Rates	Evaluate King County's central rate calculations and processes.
IT Security	Assess the extent to which KCIT is mitigating the most pressing IT security threats.
Jail Efficiency	Evaluate opportunities for the jail to improve efficiency.
King County Sheriff's Office Internal Controls	Evaluate internal controls, including those for purchasing and procurement, within the Sheriff's Office.
King County's Domestic Violence Policy	Evaluate to what extent the implementation of the domestic violence policy meets best practices.
Parking	Assess the extent to which King County complies with parking policy, alignment with the county strategic plan, and other goals.
Superior Court	Conduct a performance audit of Superior Court.
Term-Limited Temporary	Evaluate the extent to which TLT positions are used and type of work done by TLT employees.
Transit Contract with Seattle	Evaluate the 2016 contract between the City of Seattle and King County to provide increased transit service. Per KCC 2.20.039.



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

February 14, 2017

Motion 14802

Proposed No. 2016-0559.1

Sponsors von Reichbauer

1 A MOTION related to council adoption of the King County
2 Auditor's Office 2017-18 Work Program.

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

14 WHEREAS, the proposed 2017-18 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 King County Auditor's Office 2017-18 Work Program, Attachment A to this
18 motion, is hereby adopted.
19

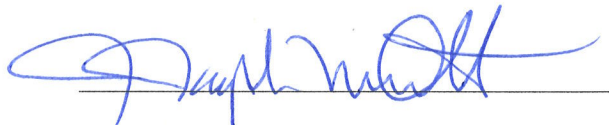
Motion 14802 was introduced on 12/12/2016 and passed by the Metropolitan King
County Council on 2/13/2017, by the following vote:

Yes: 9 - Mr. von Reichbauer, Mr. Gossett, Ms. Lambert, Mr. Dunn,
Mr. McDermott, Mr. Dembowski, Mr. Upthegrove, Ms. Kohl-Welles
and Ms. Balducci

No: 0

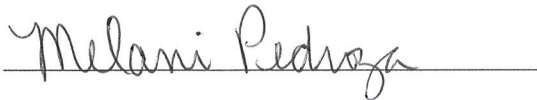
Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



J. Joseph McDermott, Chair

ATTEST:



Melani Pedroza, Acting Clerk of the Council

Attachments: A. King County Auditor's Office 2017-18 Work Program

**King County Auditor's Office
2017-18 Work Program - 14802**

Project Name	Project Focus
Section 1: Performance Audits	
Goal Area Audit 2017	Monitor the progress of the county's strategic planning process to determine which goal area to evaluate in 2017, per KCC 2.10.124.
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South County Recycling and Transfer Station Project	Provide oversight of SWD's South County Recycling and Transfer Station project emphasizing scope, schedule, budget, and timely information.

**King County Auditor's Office
2017-18 Work Program - 14802**

Project Name	Project Focus
Section 2: Direct Capital Projects Oversight (continued)	
Courthouse Projects	Continue to provide oversight of projects in the King County Courthouse emphasizing scope, schedule, budget, timely information, and the use of emergency declarations.
Transit Capital Program	Monitor the proposed Transit capital program as a whole and select one or two high-risk projects for monitoring in 2017.
Section 3: Additional Efforts	
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