



**KING COUNTY**

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Signature Report**

**February 4, 2003**

**Motion 11635**

**Proposed No.** 2003-0036.1

**Sponsors** Constantine

1                   A MOTION related to King County council adoption of the  
2                   2003 work program for the King County auditor's office.

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5                   WHEREAS, K.C.C. 2.20.045 states that the council shall review and approve  
6                   annually by motion a work program prepared by the auditor for the auditor's office, and

7                   WHEREAS, the work program shall include the various types of audits and  
8                   special studies to be conducted and managed by the auditor's office, and

9                   WHEREAS, the work program shall also include any analytical or oversight work  
10                  directed by the council that would fall outside of the regular definition of an audit or special  
11                  study, and

12                  WHEREAS, the 2003 proposed auditor's work program has been developed and  
13                  is attached to this motion;

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

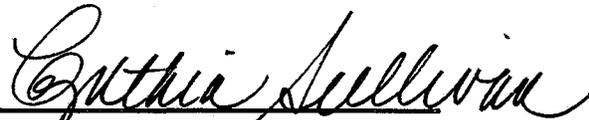
15 The attached 2003 auditor's work program is hereby adopted.

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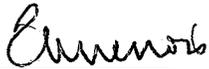
Motion 11635 was introduced on 1/27/2003 and passed by the Metropolitan King County Council on 2/3/2003, by the following vote:

Yes: 13 - Ms. Sullivan, Ms. Edmonds, Mr. von Reichbauer, Ms. Lambert, Mr. Phillips, Mr. Pelz, Mr. McKenna, Mr. Constantine, Mr. Pullen, Mr. Gossett, Ms. Hague, Mr. Irons and Ms. Patterson  
No: 0  
Excused: 0

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

  
Cynthia Sullivan, Chair

ATTEST:

  
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Anne Noris, Clerk of the Council

**Attachments**      A. 2003 Auditor's Office Work Program

Project	Tentative Scope Summary
<b>AUDITS/STUDIES/REVIEWS</b>	
City of Seattle/King County Services Partnering Study*	Per county motion, the King County Auditor and the Seattle City Auditor will work together to survey functional areas where county and city resources might be used together more effectively. The results of the survey will be a report on areas for further study. That report is due at the end of April 2003.
Department of Development and Environmental Services (DDES) Permit Review Standards/Workload and Staffing Performance Audit	The original objective of the audit was to review the implementation of the new permit standards and their impact on permit billings. Following the survey work conducted in 2002, we are planning an audit of the workload and staffing of DDES. The audit would model the relationship among workload, staffing, and permit fees to determine if the department is providing services efficiently and economically. This objective is tentative, subject to the findings and recommendations of an executive audit and a task force review of DDES, both due May 1, 2003.
Department of Executive Services (DES) Performance Measurement Program*	Conduct a review of the current and proposed performance measures and performance measurement system for DES. Provide feedback to promote valid, reliable, and quantifiable outcome-oriented measures; and to promote a measurement and reporting system that is useful to management, responsive to policy makers, and cost-effective. Based on time and council direction, this approach may be expanded to other performance measurement efforts in the county.
Employee Benefits Study	This study will analyze the county's health care costs in light of national and local trends, research cost-saving best practices, and review alternative benefits coverage and employer-employee cost-sharing approaches.
Groundwater Protection Services Inventory Review*	Pursuant to a program oversight mandate included in Ordinance 14214 (2001), the auditor's office will review to what extent groundwater protection services are being provided by King County and prepare an inventory of those groundwater protection services that are provided and are not provided by King County. As mandated, the auditor's office will deliver this information to the council by July 2003.
Jail Cost Allocation Study Phase II	This is a follow-up study to the 2002 Study of Jails, which may be considered Phase I. Phase II will use the cost allocation model developed by the auditor's office to conduct further analyses of alternative policies and operational practices that may produce cost savings or better use of resources. It will include analysis of the workload of Department of Adult Juvenile Detention's (DAJD) non-housing functions and incorporate this into the model.
Jail Operational Master Plan (OMP) Oversight*	Per a 2003 budget proviso, the auditor's office will oversee the development of an Operational Master Plan (OMP) for the county's two adult secure detention facilities. The auditor's office plans to work with the Budget Office in establishing a collaborative and open process for the OMP. It is anticipated that the OMP process will be facilitated by convening an advisory group consisting of council staff, executive staff, representatives from criminal justice agencies, and consultants.
Jail Reporting Format Review*	Through a proviso in the budget ordinance, the auditor's office is required to review and evaluate a new reporting format developed by the Department of Adult and Juvenile Detention. The report will compile several types of jail-related statistics such as population counts, capacity utilization, and variances from projections. Follow-up work by the auditor's office involving monitoring subsequent DAJD reports will be included in this effort.

<b>Project</b>	<b>Tentative Scope Summary</b>
Review of Environmental Health Services Fee Structure Report	A budget proviso requires the Department of Public Health (DPH) to review how it allocates investigation and enforcement costs in the fee structure for environmental health permits, and report its findings and recommendations to the council by July 1, 2003. The auditor's office will review key findings, analysis, and recommendations of the DPH evaluation.
Wastewater Capital Projects Study*	Evaluate major project management processes for wastewater treatment projects in the Wastewater Division of the Department of Natural Resources and Parks including program development, cost and budget development, and information/data reporting to decision-makers. The study will include an evaluation of the division's current efforts to develop comprehensive improvements to the project management system including cost/budget and economic feasibility models, and data reporting mechanisms. Emphasis will be placed on how well those systems and approaches meet the management needs of the executive branch and the oversight needs of the council. As warranted, a phase two may be conducted and engage a consultant.
<b>FOLLOW-UP ON IMPLEMENTING RECOMMENDATIONS</b>	
Follow-up Review on Financial-Related Audit of Facilities Management Fund	Follow up on implementation of recommendations for revising the rate models and complying with applicable accounting standards for internal service funds.
Follow-up Review on Financial-Related Audit of Information and Telecommunications Services Infrastructure Operating and Maintenance Costs	Determine implementation status of recommendations directed at improving cost accounting procedures, budgeting, management controls, and compliance with applicable accounting standards for internal service funds.
Follow-up Review on Institutional Network Performance Measures Study	Monitor and assess the implementation of recommended performance measures for I-Net by the Division of Information and Telecommunications Services, Department of Executive Services. Determine whether reported information is meeting the needs of management and the county council.
Follow-up Review on Sheriff's Communications Center Performance Audit	Follow up on implementation of the audit's recommendations regarding the need for improved workload monitoring, staffing needs analysis, and cost-recovery for contracted services.
<b>ONGOING PROJECT</b>	
State Auditor's Report	Pending receipt of the State Auditor's Office's 2002 accountability audit report and report on financial statements, advise the council of any significant findings and recommendations and the county's response to them.

\* Mandated by council ordinance or motion, including 2003 budget provisos.