



## Legislation Details (With Text)

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**Type:** Ordinance      **Status:** Passed

**File created:** 7/18/2011      **In control:** Government Accountability and Oversight Committee

**On agenda:**      **Final action:** 7/25/2011

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**Title:** AN ORDINANCE relating to the county auditor; and amending Ordinance 394, Section 5, as amended, and K.C.C. 2.20.050.

**Sponsors:** Kathy Lambert

**Indexes:** Auditor

**Code sections:** 2.20.050 -

**Attachments:** 1. Ordinance 17161.pdf, 2. Staff Report Proposed Ordinance 2011-0316.doc

Date	Ver.	Action By	Action	Result
7/25/2011	1	Metropolitan King County Council	Hearing Held	
7/25/2011	1	Metropolitan King County Council	Passed	Pass
7/19/2011	1	Government Accountability and Oversight Committee	Recommended Do Pass Consent	Pass
7/18/2011	1	Metropolitan King County Council	Introduced and Referred	

Clerk 07/25/2011

AN ORDINANCE relating to the county auditor; and amending Ordinance 394,  
Section 5, as amended, and K.C.C. 2.20.050.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 394, Section 5, as amended, and K.C.C. 2.20.050 are each hereby amended to read as follows:

A. Results of completed audits shall be communicated by the auditor in a written report, which may include either a formal written audit report or a management letter.

B. The report shall identify operational, managerial, financial, performance and policy matters that need to be addressed by county officials and management.

C. The auditor shall provide a draft of the audit for technical review of factual content by the director or

other official who has authority over the department, agency or program under review.

D. With technical changes incorporated, the auditor shall transmit a proposed final report to the agency. The elected official presiding over the agency shall provide a formal written response to the auditor within fourteen calendar days after receipt of the proposed final audit report. The written response shall indicate:

1. Concurrence, partial concurrence or nonconcurrence with audit recommendations, including any explanation of why full concurrence may not be feasible; and
2. Actions that will be taken to implement the recommendations and to correct deficiencies cited. The agency shall also establish a timeline for implementing the audit recommendations or alternate corrective actions.

E. The final audit report shall include the formal agency response. The auditor may add comments to the final audit report based on the nature of the agency response. If an agency response is not transmitted to the auditor, the auditor shall note this and the reason, if known. The auditor's office shall present the final report to the council or a designated council committee within thirty calendar days of completing the final report. If a presentation is not scheduled within that thirty-day period, the auditor's office, at the auditor's discretion, shall publish the final audit report.

F. The council shall designate a committee to receive and review all audits and special studies. That committee shall also be charged with providing on-going oversight for the performance of the office including the development of the work program.

G. After the release of the audit to the council, the auditor shall ~~((file a copy as matter of public record with the records and licensing services division of the department of executive services~~ )) post a copy of the audit on the Internet.