

# KING COUNTY AUDITOR'S OFFICE

## HIGHLIGHTS OF ACCOMPLISHMENTS

### 2000-PRESENT



King County

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King County Auditor

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#### MISSION STATEMENT

*We conduct audits and other studies to identify ways to improve the accountability, performance, and efficiency of King County government.*

The King County Auditor's Office is an independent agency of the Metropolitan King County Council. We accomplish our mission primarily through the recommendations in our audits and studies. We also provide support to the King County Council as it makes policy and budgetary decisions, and advise county agencies in their efforts to become more accountable and cost-effective. Some of the results of our work are highlighted here.

#### LAW, SAFETY & JUSTICE

##### County Jails (2002)

- Audit staff developed a cost allocation model for adult secure detention that can estimate the cost impacts of future operational and policy options developed through the Operational Master Plan process.
- The model will enable the Department of Adult and Juvenile Detention to ensure cost-effective management of the jails and to analyze alternative jail operations and staffing based on projected variations in inmate population.
- Per a 2003 budget proviso, a consultant will review the delivery of jail health services, address the auditor's recommendations, and submit a report to the council by mid-2003.

##### District Court Revenues (2002)

- District Court is assessing the feasibility of providing passport photo services that could enhance revenues by \$84,000 to \$145,000 a year.
- With statutory authority from the state, a filing fee for returned documents will provide District Court additional revenue of \$24,000 to \$112,000 a year. The amendment to state law was introduced in the 2003 state legislative session.
- Performance measures to evaluate collection agency's performance will be included in the future contract.

##### Sheriff's Communications Center (2001)

- The Communications Center now uses audit staff analysis to forecast staffing needs more accurately and ensure adequate recovery of costs for contract services.
- The center is updating its staffing levels and improving its recruiting and hiring practices. The results should be increased staffing efficiency, lower overtime expenditures, and improvement in meeting the call answering performance standard.

##### Sheriff's Office Overtime (2000) – Measures taken by the Sheriff's Office to implement audit recommendations include:

- Adapting the Incident Reporting and Investigation System to report and track overtime;
- Reevaluating staffing requirements and developing a staffing model to forecast overtime requirements; and
- Developing a policy and guidelines for patrol overtime and conducting a monthly analysis of overtime use for backfill of patrol officers.

#### GENERAL GOVERNMENT

##### Facilities Management Fund (2002)

- Based on the audit recommendations, the Facilities Management Division revised the rates for building services in 2002. The Auditor's Office will review the revised rate models this year for accuracy and equity to rate payers.

- The executive committed to use the audit as a tool for improving the administration of all internal service funds.
- The executive is drafting an ordinance to move accounting for the county parking lots into the current expense fund in order to comply with state law and generally accepted accounting principles.

#### **Institutional Network (I-Net) Performance Measures (2002)**

- A task force convened by the Auditor's Office and a consultant developed performance measures for the county's fiber optic network for public agencies.
- A new reporting format recommended by the study enables the council and others to more easily monitor operational and financial performance.
- I-Net has recently taken steps to improve its strategic planning and marketing efforts as well as its reporting of financial performance.

#### **I-Net Project Financing (2001)**

- The county has avoided or minimized arbitrage rebate liability to the U.S. Treasury by prioritizing disbursements of bond proceeds when capital projects are funded by multiple sources.
- With creation of a separate fund to account for I-Net operating revenues and expenses, the county now complies with county ordinance and generally accepted accounting principles.

#### **ADVANCING PERFORMANCE MEASUREMENT**

*The Auditor's Office continues to assist in performance measurement implementation, including:*

- ✓ *Advising executive agencies on the development and use of performance measures;*
- ✓ *Establishing a task force that developed performance measures for the Institutional Network; and*
- ✓ *Briefing the council on performance measurement as a tool to improve government accountability and results.*

**Office of Human Resources Management Hiring Practices (2000)** – The council passed the Personnel Ordinance in 2001 to make the county's personnel system more equitable and fiscally responsible. The ordinance:

- Requires a more transparent process for adopting personnel guidelines;
- Standardizes salaries for new hires and promotions;
- Increases controls over salary increases; and
- Increases restrictions on use of special duty.

#### **Residential Assessments (2002) and Follow-up Review (2003)**

- Clear and more extensive information on assessments and property taxes is now available to the public through the Internet.
- The Department of Assessments and the Division of Finance are meeting performance targets established to reduce the turnaround time for property value adjustments and tax refund processing.

#### **PHYSICAL ENVIRONMENT**

##### **Grading Enforcement at Palmer Junction Gravel Pit (2001)**

- The Department of Development and Environmental Services (DDES) began annual review of permits for surface mines and other long term clearing and grading operations to clarify and simplify operating requirements.
- DDES is also developing timeliness standards for acting on permit revisions.

##### **Permit Process and Practices (2000)**

- DDES updated its workload model, established measurable performance standards, and shifted personnel to improve the timeliness of permit reviews, particularly during peak workload periods.
- DDES now requires that permit applicants be formally notified when the need for additional information will delay review of their permit.

##### **Scale Operator Injury Claims (2000)**

- Safety and Claims Management increased employee access to services by implementing on-line requests for ergonomic evaluations.
- The Solid Waste Division implemented a new automated work order system that tracks repair requests and prioritizes those related to worker safety.

**Take-Home Vehicle Policies and Practices (2001)**

The audit contributed to reducing questionable use of take-home vehicles and strengthening compliance:

- The executive discontinued assignment of more than 30 vehicles not meeting county code requirements.
- Countywide take-home vehicle policies and procedures were implemented.
- The council reduced the number of take-home vehicles in the Sheriff’s Office during the budget process.

**Take-Home Vehicle Taxability Issue (2003)**

- The review concluded that King County complies with the Internal Revenue Code by reporting the appropriate taxable value of the use of take-home vehicles as an additional compensation to employees.

**Transit Pass Employee Benefit Tax Issue (2003)**

- The review concluded that the value of the transit pass provided by the county to its employees does not exceed the statutory monthly limit, and the county’s valuation of the flexpass meets the criteria of the Internal Revenue Code for determining the fair market value of the transportation benefits.

**Vanpool Replacement and Surplus Practices (2001)**

- The Vanpool Program now documents and evaluates the number of vehicles in the fleet to ensure a cost-effective inventory.
- The program has adjusted fares to meet the cost recovery rates mandated by the county code.

**OTHER ACCOMPLISHMENTS**

- The office responded to over 80 public inquiries related to various county programs and functions and provided briefings to the council on accountability, performance, and efficiency issues.
- We provided technical assistance to and shared information with audit organizations that visited the office, including the Philippine Commission on Audit and the Barbados Auditor’s Office.
- In accordance with recent changes to the King County Code, our office developed procedures for investigating complaints of lobbyist disclosure violations.

**OUR STRATEGIC GOALS**

<p>✓ <i>Enhance development of the annual work program to ensure that projects are selected and completed to meet the office’s mission.</i></p> <p>✓ <i>Enhance the production of substantive work that meets the highest professional standards of quality, integrity, and rigor.</i></p>	<p>✓ <i>Increase the impact of the office’s studies and achieve results that are recognized as beneficial to King County government.</i></p> <p>✓ <i>Improve the quality of communications within the office and with audit stakeholders at all stages of the audit process.</i></p>
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**IDEAS WELCOMED**

Please contact our office if you have any questions or suggestions. Find us on the Web for more information on the audit process, completed projects, or new studies scheduled for 2003: [www.metrokc.gov/auditor/](http://www.metrokc.gov/auditor/)

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## ALTERNATIVE FORMATS AVAILABLE UPON REQUEST

