

The **King County Auditor's Office** was established in 1969 under Section 250 of the County Charter. Its mission is to conduct independent audits and studies to improve county government.

Vision

Produce substantive work of the highest quality and integrity that results in significant improvements in accountability, performance, and efficiency of county government.

Goals

- Increase the use and impact of our work.
- Facilitate countywide strategic planning and performance measurement in management and decision making.
- Enhance and leverage the unique expertise of audit staff to achieve improved county program performance and cost savings.

Organization and Budget

The auditor's office is an independent agency within the legislative branch. The office is staffed by a County Auditor and 11 employees, and has a \$1.3 million annual budget.

What Is an Audit?

Consistent with the King County Charter and ordinances, the auditor's office conducts performance and financial audits.

Performance audits assess program effectiveness and results, operational efficiency, compliance with legal and policy requirements, and management controls.

Financial audits typically assess the integrity and reliability of financial data, internal controls, accounting practices, and compliance with applicable statutes.

Audit Standards

The auditor's office follows the government auditing standards established by the U.S. Government Accountability Office to ensure:

- Audits are objective and meet accepted professional standards.
- Findings and recommendations are fully supported by facts.
- Information and data reported are tested and reliable.
- Agencies have an opportunity to review and comment on audit results prior to report publication.

- Audit staff have required competencies and no conflicts of interest.

Audit Work Program

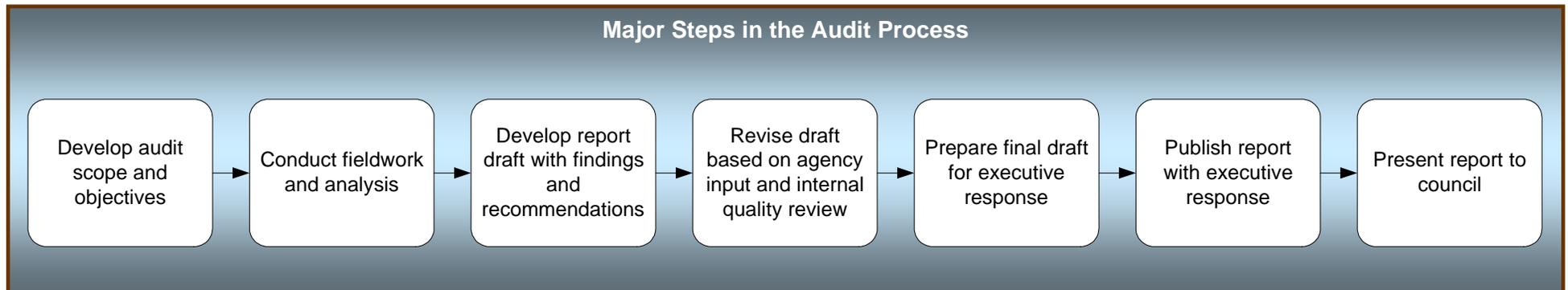
The County Auditor develops an annual work program, which is adopted by the County Council. Audit staff present completed reports to council committees in public meetings.

Audit Work Program Criteria

Outcomes considered in selecting audit projects include the potential for:

- Significant cost impact.
- Improvement in public policies and operational practices.
- Increased efficiency, effectiveness and performance of public services.
- Enhanced accountability systems and transparency of county operations.

Major Steps in the Audit Process



Promoting High Performance County Government

The auditor's office provides technical assistance to King County policy makers and administrators in addition to a range of audit services and special studies. This includes consulting with county agencies on the application of analytical tools developed during audits to improve management practices, and with the County Council in considering audit recommendations during the budget process.

The auditor's office also facilitates the countywide performance measurement initiative. Initial efforts focused on guidelines for preparing strategic plans and outcome-oriented measures, and a framework for performance monitoring and reporting.

County Audit Work Measures Up!

The King County Auditor's Office has:

- Achieved a nearly 100 percent concurrence rate in implementation of audit recommendations.
- Successfully completed an external peer review of all aspects of our audit function and was cited for excellence in reporting.
- Received national awards and recognition for audit quality, innovation, and impact.

Listening to Audit Stakeholders

Your feedback is important to us to ensure that our audit work and communications are relevant and timely. You are invited to complete a short survey located at our Web site at www.metrokc.gov/auditor/survey.

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AUDITING FOR RESULTS

**Improving
Government
Performance**



King County

Auditor's Office Overview

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