

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 15 employees, and has a \$2.6 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

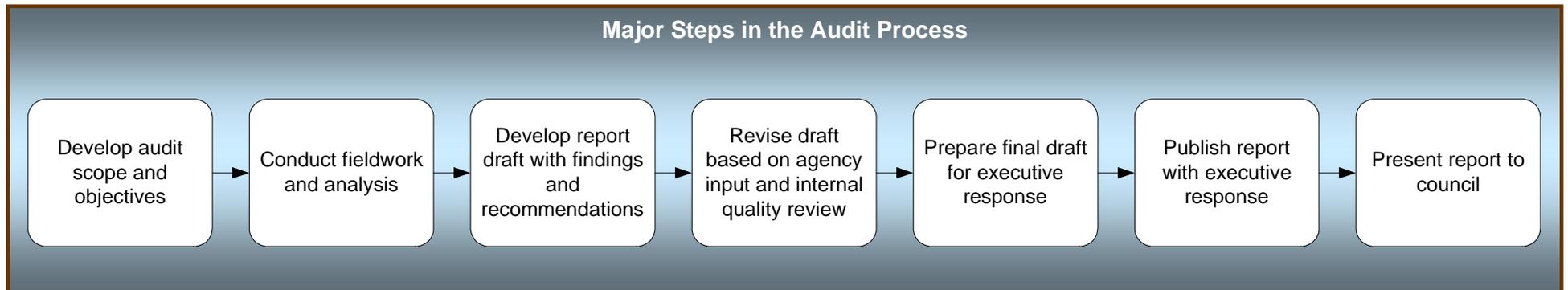
The County Auditor develops an annual work program, which is adopted by the County Council. Audit staff present completed reports to council committees in public meetings.

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

In addition to our core mission audit work, the auditor's office provides other services to promote county government's high performance:

- The Capital Projects Oversight Program strengthens the county's commitment to fiscal responsibility, transparency in government, and quality capital projects.
- The Countywide Community Forums, through which citizens will meet in small groups to share views on important public policy issues, promotes citizen engagement.
- The Countywide Performance Measurement Work Group, led by our office, facilitates the countywide performance and accountability system initiative.

County Audit Work Measures Up!

The King County Auditor's Office:

- Achieved a nearly 100 percent concurrence rate in implementation of audit recommendations.
- External peer reviews cited excellence in reporting, effective quality controls, and compliance with applicable government auditing standards.
- 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 send your comments to www.metrokc.gov/auditor or call us at 206-296-1655.

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AUDITING FOR RESULTS

**Improving
Government
Performance**



King County

Auditor's Office Overview

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