

Snohomish County, Washington

County Code

Chapter 2.700 OFFICE OF COUNTY PERFORMANCE AUDITOR

2.700.005 Definitions.

In this chapter, unless the context clearly requires otherwise,

- (1) "Council" means the Snohomish County Council.
- (2) "Audit plan" means a plan developed in consultation with the committee that outlines what departments and/or programs will be scheduled for a performance audit in any given calendar year.
- (3) "Audit report" means a report prepared by the office reporting the results of a performance audit conducted under this chapter.
- (4) "Committee" means the performance audit committee established by SCC 2.700.040.
- (5) "Department" means all executive departments established pursuant to the Snohomish County Charter and all county elected officials except the judges of the district and superior courts.
- (6) "Office" means the office of county performance auditor established by this chapter.
- (7) "Government auditing standards for performance audits" means the standards for performance audits contained in the document "Government Auditing Standards" published by the Comptroller General of the United States, Government Accountability Office, as revised.
- (8) "Peer review" means a review conducted in accordance with guidelines for external peer review contained in government auditing standards for performance auditing.
- (9) "Performance audit" means an objective and systematic assessment of program efficiency, effectiveness and economy in its stewardship of public funds. It is the qualitative nature of performance auditing and the opportunities identified in the process to improve management and service delivery that distinguishes this activity from traditional financial audits.
- (10) "Program" means a distinct operational activity which is funded by the county.

(Ord. 97-061, § 1, July 9, 1997, Eff date July 20, 1997; Ord. 02-038, September 4, 2002, Eff date January 1, 2003; Ord. 05-093, Sept. 14, 2005; Eff date Oct. 1, 2005; Amended Ord. 07-049, June 6, 2007, Eff date July 1, 2007).

2.700.010 Office established -- Independence.

(1) The office of county performance auditor is hereby established in the legislative branch in accordance with Section 2.150 of the Snohomish County Charter for the purpose of reviewing, evaluating, and reporting on the integrity of the county's financial management system, the accuracy of financial recordkeeping, compliance with applicable laws, policies, guidelines and procedures, and the efficiency and effectiveness of operations and programs.

(2) The performance auditor shall be appointed by majority vote of the county council to a term of four years unless removed by the county council. A person must have appropriate professional credentials to be eligible for appointment. The performance auditor may be removed from office for cause by the affirmative vote of a majority of the council.

(3) The professional employees of the office will be subject to the management and exempt employees compensation plan provided for in chapter 3.69 SCC and will be paid in accordance with SCC 3.69.040. Staffing of the office will be determined by the county council in accordance with chapters 4.26 and 3.68 SCC.

(4) The office will adhere to generally accepted government auditing standards for performance audits in conducting its work and will function independently, subject to administrative direction by the council chairperson or chief of staff, as provided therein.

(Ord. 97-061, § 1, July 9, 1997, Eff date July 20, 1997; Ord. 02-038, September 4, 2002, Eff date January 1, 2003; Amended Ord. 07-049, June 6, 2007, Eff date July 1, 2007).

2.700.020 Authority -- Scope of audits.

(1) The office of county performance auditor shall conduct performance or financial audits and/or studies as determined by the county council to independently determine whether:

(a) Activities and programs being implemented have been authorized by county charter, county code, county policy, or applicable state or federal law or regulations;

(b) Activities and programs are being conducted in a manner calculated to accomplish the objectives intended by county charter, county code, county policy, or applicable state or federal law or regulations;

(c) Activities and programs are performing efficiently, effectively, and economically when compared against objective criteria;

(d) Management has established, implemented, and adhered to adequate internal controls.

(e) Other criteria specified in the annual audit plan are satisfied.

(2) All performance audits shall be conducted in accordance with government auditing standards for performance audits. This chapter shall not be applied to require disclosure of information that is privileged or otherwise exempt from public disclosure.

(Ord. 97-061, § 1, July 9, 1997, Eff date July 20, 1997; Ord. 02-038, September 4, 2002, Eff date January 1, 2003; Ord. 05-093, Sept. 14, 2005, Eff date Oct. 1, 2005; Amended Ord. 07-049, June 6, 2007, Eff date July 1, 2007).

2.700.030 Annual audit plan.

(1) On or before December 31 of each year the performance auditor shall prepare an annual audit plan for the following year in consultation with the performance audit committee and submit the plan for approval by the county council acting by motion. The council may amend the annual audit plan at any time after review and comment by the committee. Final authority for selection of audit areas shall reside with the council.

(2) In the selection of audit areas, the determination of audit scope, and the timing of audit work, the performance auditor shall consult with appropriate federal, state, and independent auditors so that audit efforts are properly coordinated and unnecessary duplication is avoided, and to promote collaboration where appropriate.

(Ord. 97-061, § 1, July 9, 1997, Eff date July 20, 1997; Ord. 02-038, September 4, 2002, Eff date January 1, 2003; Ord. 05-093, Sept. 14, 2005; Eff date Oct. 1, 2005; Amended Ord. 07-049, June 6, 2007, Eff date July 1, 2007).

2.700.035 Coordination of County Auditing Efforts

In order to best coordinate auditing efforts across the county and assure that the annual audit plan is appropriate, and avoids redundancy, the chief of staff of the county council, all county elected officials except the judges of the superior and district courts, and all executive departments shall submit the following to the performance auditor:

(1) Prior to initiating such services, written notification of any proposal to retain the services of external auditors or consultants to do audit or program evaluation work;

(2) Complete copies of resulting audit or consultant reports within 30 days of completion of such reports.

(Added Ord. 05-093, Sept. 14, 2005, Eff date Oct. 1, 2005; Amended Ord. 07-049, June 6, 2007, Eff date July 1, 2007)

2.700.040 Performance auditing committee.

(1) A performance auditing committee is hereby established and shall be comprised of eight members, consisting of the chairperson of the county council or a member of the council as designated by the chairperson and seven appointed members. Of the seven appointed members of the committee, two members shall be appointed by the executive and five members shall be appointed by the county council. Council appointees shall be nominated by each council member, and not by any other council member, and confirmed

by the council so that each council district is represented by at least one member of the committee. All appointed members shall be residents of the county and shall have backgrounds that demonstrate knowledge and/or experience that would be beneficial in carrying out the tasks of the committee. The terms of appointed members shall be for three years, subject to a limit of two consecutive three year terms, except that the term of a council appointee shall terminate when the nominating council member leaves office. A vacancy of an appointed member occurring during a term of office shall be filled by appointment in accordance with this section for the remainder of the unexpired term.

(2) The performance audit committee shall, at a minimum,

(a) Advise the performance auditor on the development of the annual audit plan;

(b) Review the audit process to provide input to the performance auditor on improvements and/or changes in the process and/or procedures used by the office in carrying out the annual audit plan; and

(c) Review final audit reports to provide input to the performance auditor regarding whether procedures for issuance of the reports have been followed.

(3) The chairperson of the county council or the chairperson's designee shall serve as chairperson of the performance audit committee. The performance auditor shall provide staff support to the committee.

(Ord. 97-061, § 1, July 9, 1997, Eff date July 20, 1997; Ord. 02-038, September 4, 2002, Eff date January 1, 2003; Ord. 05-093, Sept. 14, 2005, Eff date Oct. 1, 2005; Amended Ord. 07-015, March 21, 2007, Eff date April 7, 2007; Amended Ord. 07-049, June 6, 2007, Eff date July 1, 2007).

(Added Ord. 02-038, September 4, 2002, Eff date January 1, 2003; *Amended Ord. 07-049, June 6, 2007, Eff date July 1, 2007 repealed 2.700.045)