



Snohomish County Council

Committee: Committee of the Whole
ECAF: 2022-0089
Proposal: Mot. 22-046

Analyst: Jim Martin
Date: January 28, 2022

Consideration:

Motion 22-046 requests council consider adopting the 2022 Performance Audit Plan.

Background

Snohomish County Code Section 2.70.030 requires that the Performance Auditor submit a recommended audit plan for the upcoming year. The recommended audit plan is developed in consultation with the Performance Audit Committee (PAC) and includes a list of potential audit topics, an audit approach and cost estimate per topic, recommendations regarding the priority of audit topics for 2022, and a Proposed 2022 Audit Budget for those priority audits. The agreement with the Performance Auditor requires the completion each year of the Audit Plan; no audits are required or authorized until a Notice to Proceed is approved by Motion.

Current Proposal

Scope: Approve Motion 22-046, adopting the 2022 Audit Plan

Duration: 2022 budget year

Fiscal Implications: The Audit Plan presents a required component of the agreement and is set at a cost of \$4,500. Adoption of the plan does not obligate the council to the approval of any audits by motion.

2022 Budget: YES. The expense for the 2022 Audit Plan is included in the 2022 Budget.

Future Budget Impacts: N/A

Handling: Urgent

Approved-as-to-form: N/A – Approval of the Audit Plan does not require PA review or approval as to form. The agreement that authorizes the completion of the annual plan has been “approved-as-to-form.”

Risk Management: N/A – Risk Management approval not required for the approval of the 2022 Audit Plan; we are not authorizing any work or entering into any new agreement.

Analysis: This Audit Plan was conducted in compliance with code and the current Performance Audit Agreement

Attachments: 2022 Audit Plan

Amendments: NONE

Requested Action: Move to Council for consideration.