

OFFICE OF THE COUNTY PERFORMANCE AUDITOR

COUNTYWIDE RISK ASSESSMENT

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Prepared by:
Sjoberg
Evashenk
Consulting

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INTRODUCTION & BACKGROUND

Objectives,
Scope, &
Methodology

PROJECT SCOPE & OBJECTIVES

- On March 3, 2021, the Snohomish County Council passed Motion No. 21-062 directing Council staff to issue a notice to proceed to the Office of the Performance Auditor to complete a universal risk assessment (Audit Topic A.1 in the 2021 Audit Plan, Motion No. 21-056).
- Snohomish County Code requires that the County Performance Auditor prepare an annual audit plan for each upcoming year, in consultation with the Performance Audit Committee, and submit the proposed audit plan to the County Council prior to December 31st of each year.
- The **purpose** of the Countywide Risk Assessment was to identify and prioritize potential audit topics to be considered for inclusion in the County's annual audit plans for the next four years.
- The scope of the of the risk assessment included, all County offices, departments, courts—including the programs, services, and activities of each—in place at the time the risk assessment was conducted.

RISK ASSESSMENT METHODOLOGY

To complete the risk assessment, Sjoberg Evashenk Consulting performed the following procedures:

- Obtained and evaluated current and historical background information for each office, department, and court (collectively referred to as “departments”), including information available through the County’s website, program descriptions, budget documentation, strategic plans and annual reports, and other relevant documentation, etc.
- Identified the audit universe and auditable units, including County departments and the defined programs, services, and functions carried out by County departments.
- Interviewed department heads and coordinated with departments to gather information about County operations, programs, and functions; to identify potential and inherent risks to the achievement of the missions, objectives, and goals of each; and to discuss current initiatives and activities of the departments.
- Based on information provided and auditor judgement, prepared “risk profiles” for each department; evaluated potential risks associated with each auditable unit (department or program); assigned risk ratings for each based on inherent and control risks, vulnerability and auditability, and the potential likelihood and impact the risks pose to the County; and identified potential audit topics to address key risks.
- Based on the risk profiles and risk ratings, as well as additional information obtained through this risk assessment, identified the potential audit topics believed to present the greatest value to the County in its upcoming audit plan.

PROGRAM RISK PROFILES

Departments,
Offices, &
Courts

Mission: To contribute to the economic vitality and quality of life of the region by providing high-quality aviation and industrial services, facilities, and interaction with our customers.

2021 Budget: \$50.9 million **FTE:** 82

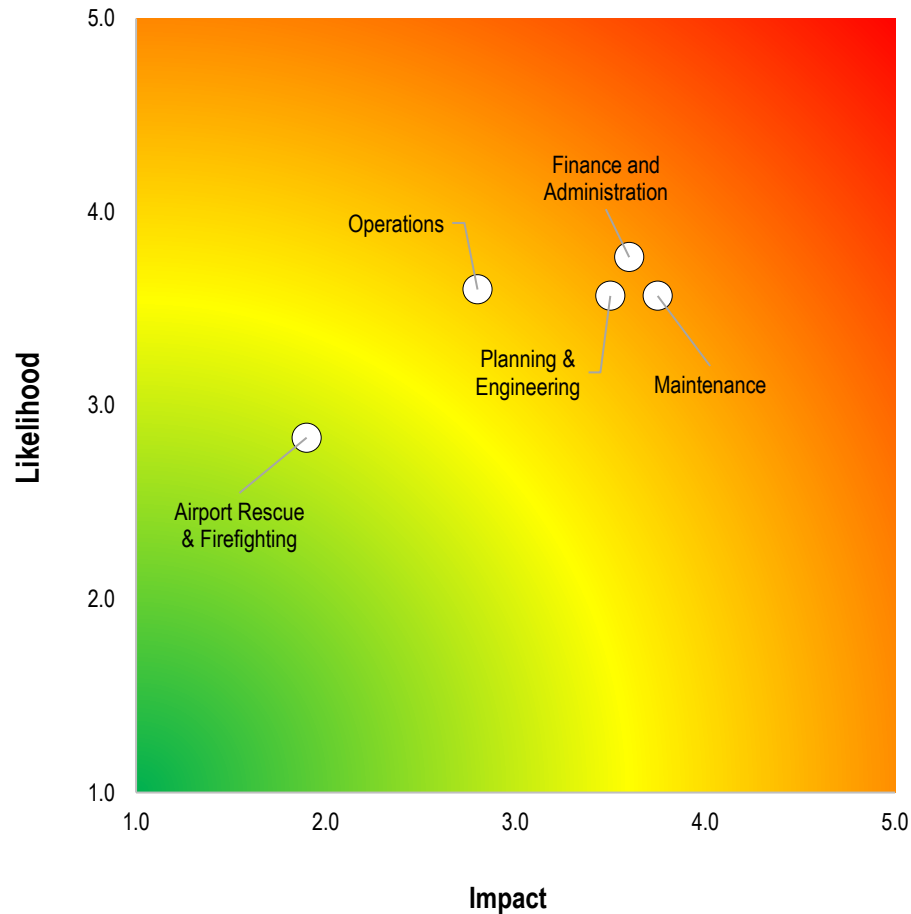
Core Functions: Provide general and commercial aviation passenger services, industrial activities, and host tenants that bring revenue into the County.

Airport

Factors Contributing to Risk Assessment: As a whole, the Airport exhibits a moderate- to high-level of risk, with the following higher risk factors contributing to the overall risk score: the Department has a moderate- to high-level of funding/FTEs when compared to other County departments, and relatively high level of cash or other high-risk assets; the recent growth of the airport into a commercial airport offering general aviation services, increasing its risk exposure related to concessions, fiscal operations, regulatory requirements, and public interaction; heavy reliance on third-parties for key aspects of airport operations; risks to health and safety including historical Workers' Compensation losses and potential for future losses; nature of activities performed, such as emergency response to airport and aircraft incidents, capital construction and maintenance activities; and legal risk if operations do not adhere to strict regulations.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Finance and Administration	Oversee and manage budget, payroll, accounting, debt and cash flow management, public facility district, public records management, human resources, real estate management, business development, economic development, marketing, environmental compliance, and grant management.	Budget: \$0-3 million FTE: 11-20 Inherent Risks: Inefficient or ineffective support of Department functions. Optimizing revenue by applying for and appropriately recording, tracking, and monitoring grant funds, and administering all financial activities while achieving strategic initiatives for the airport and its role in regional economic development.
Maintenance	Maintain all facilities, utilities, electrical systems, landscaping, and winter storm response; physical infrastructure and equipment maintenance and repairs; conduct FAA-required inspections of the air operations area.	Budget: \$0-3 million FTE: 21-50 Inherent Risks: Maintaining facilities in a cost-effective manner; controlling high-risk assets (tools, equipment, etc.); workforce safety; and avoidable cost increases stemming from emergency repairs; high degree of support provided to other divisions, moderate level of risk in capital infrastructure, and division activities are highly regulated.
Planning & Engineering	Responsible for airside & landside development, planning, design, engineering, project management, capital improvements, survey & legal descriptions, and geographic information systems management.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Responsible for facilitating large capital improvements and construction and all liable associated activities; high degree of support provided to other divisions, moderate level of risk in capital infrastructure, and division activities are highly regulated.
Airport Rescue & Firefighting	Responsible for Aircraft Rescue and Firefighting (ARFF), structural firefighting, and emergency medical response.	Budget: \$0-3 million FTE: 11-50 Inherent Risks: Failure to inspect buildings and aircraft in a timely manner or to identify or respond to hazards in a timely manner; inherent health and safety risks.
Operations	Ensure safe operations for aircraft, maintain FAA safety and security standards, t-hangar management, noise abatement, special event coordination, airfield and airport facility inspections, compliance with all federal regulations, and airfield certification.	Budget: \$0-3 million FTE: 11-20 Inherent Risks: Primary risks relate to ensuring compliance with FAA regulations and the efficiency of airport operations, special events, and other operating activities. Other: Activities are highly regulated, this division provides a high amount of support to other divisions, and moderate level of public interest.

Risk Rating Heat Map



Airport

Potential Audit Topic(s)

Paine Field recently transitioned from a general aviation airport to a commercial airport operated by a private operator, and has grown in both complexity and strategic importance since the 2017 Risk Assessment. A performance audit of the Airport could include the following key objectives:

- a) Determining the extent to which the Airport ensures ongoing self-sustainability;
- b) Evaluating the effectiveness and efficiency of internal controls associated with overseeing and administering a wide range of third-party contracts and agreements;
- c) Ensuring compliance with federal regulations relating to the use of aviation and non-aviation designated properties;
- d) Ensuring efficiency in operations, maintenance and planning, public safety, and other airport operations.
- e) Evaluating the extent to which capital improvement planning and construction project management adhere to best practices.

Mission: Administer a property assessment system that meets constitutional and statutory requirements in an efficient and professional manner, while striving to provide excellence in service to our customers

2021 Budget: \$8.1 million

FTE: 66

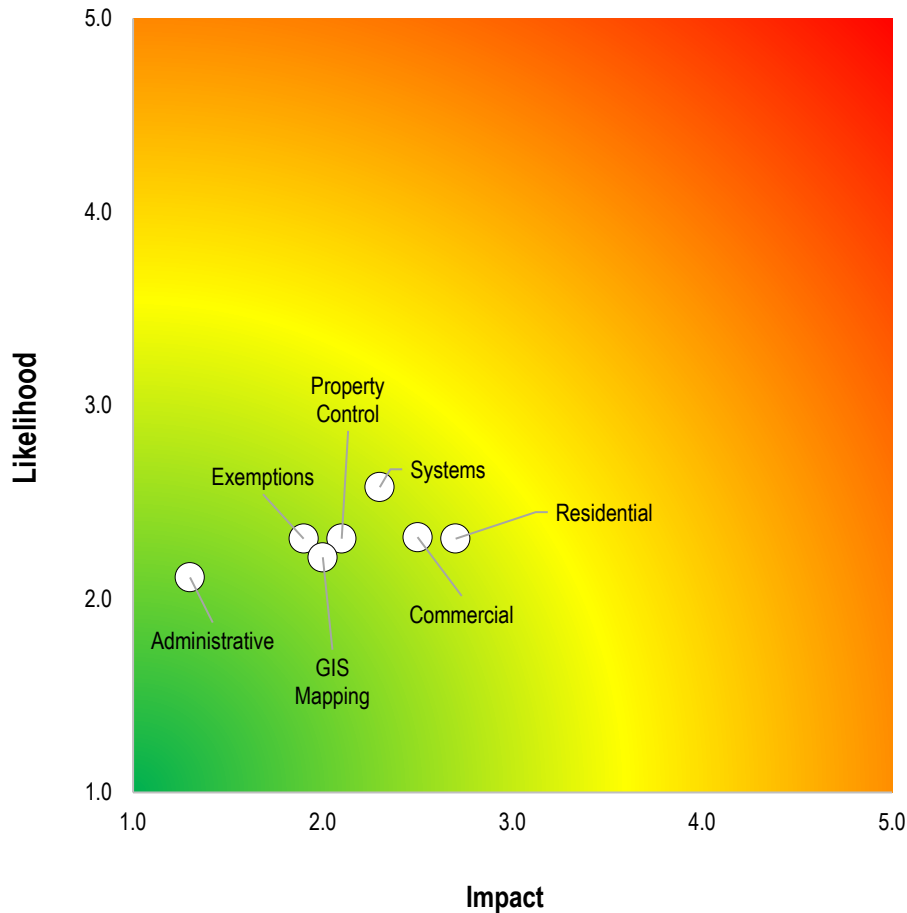
Assessor

Core Functions: Discover and value real and personal property, determine eligibility for property tax exemptions and other taxpayer programs, provide current assessment information, maintain updated mapping of real property parcels, complete the levy process, and ensure the accurate billing of real and personal property taxes used to fund essential government services.

Factors Contributing to Risk Assessment: Office has a moderate level of funding/FTEs when compared to other departments/offices, and relatively low level of cash or other high-risk assets; mission critical to ensuring taxpayers are assessed fair and equitable property taxes; each division performs specialized tasks, subject to statutory deadlines, designed to ensure property records remain up-to-date and assessments accurate, suggesting increased complexity; Office has recently undergone an office-wide performance audit, has made progress on some recommendations, though some remain outstanding; planned system implementation will impact key business processes; Office tracks performance metrics internally and is subject to Department of Revenue oversight and reporting, which appear in line with State averages; relatively high turnover and loss of institutional knowledge, and insufficient flexibility in staff assignments impacts ability to allocate resources to meet fluctuating workload demands; high public visibility and scrutiny.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Commercial	Assess the value of real and personal property in commercial, industrial, and multi-family zones; conduct inspections on a six-year cycle; audit personal property listings, conduct mass appraisals using DOR technique, conduct on-site inspections to verify property and values; ensure valuations are reliable.	Budget: \$0-3 million FTE: 11-20 Inherent Risks: Potential for inaccurate appraisals, intentionally or a result of methods; non-compliance with DOR requirements.
Residential Appraisal	Assess the value of real property in residential zones and manufactured homes in mobile home parks; identify new construction; conduct physical inspections of all residential properties within the County over a six-year inspection cycle; ensure valuations are reliable.	Budget: \$0-3 million FTE: 21-50 Inherent Risks: Potential for inaccurate appraisals, intentionally or a result of methods; non-compliance with DOR requirements.
Property Control	Create new tax parcels and provide tax parcel maintenance. Process segregation and combination requests; track property sales, movement of manufactured homes, and home title eliminations; process vehicle title applications; prepare data for valuation.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Potential for backlogs to build, resulting in untimely maintenance of property records, impacting assessed values; reliance on manual efforts.
Administrative	Annually calculate the property tax rate, maintain tax code areas, prepare annual report, certify the direct petition method, allocate property to appropriate district after annexation.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Accuracy of data in information system, efficiency of system to minimize manual efforts, effectiveness of information security protocols.
Property Tax Exemptions	Administer tax exemption programs, special land classification programs, and other property tax relief.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Potential for backlogs to build, resulting in untimely maintenance of property records, impacting assessed values; reliance on manual efforts.
Systems	Provide in-house information systems support and administer the preliminary administrative tax roll close. Provide support to other divisions within Assessor's office by maintaining reports, tools, systems.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Potential for backlogs to build, resulting in untimely maintenance of property records, impacting assessed values; reliance on manual efforts.
GIS and Mapping	Maintain land ownership data, administrative taxing boundaries, and public land survey data.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Accuracy of data in information system, efficiency of system to minimize manual efforts, effectiveness of information security protocols.

Risk Rating Heat Map



Assessor

Potential Audit Topic(s)

While the Office of the Assessor is organized into several program units, representing discrete auditable units, each contributes to a unified purpose and outcome. Therefore, we find that greater value can be achieved through an Office-wide performance audit rather than smaller audits of any single component unit. Because of this, the proposed audit objective is to:

- (1) Evaluate the Office's business processes and information systems to identify potential:
 - (a) Inefficiencies, duplication of efforts, backlogs.
 - (b) Opportunities to improve tax discovery efforts.
 - (c) Barriers to meeting DOR mandates.
 - (d) Approaches to enhancing knowledge transfer.

Given that the Office has recently undergone a performance audit and is currently undergoing an information system upgrade that will result in updated and revised businesses processes over the next one to two years, we recommend consideration of this audit topic for the 2024 audit cycle.

Mission: Deliver accurate, timely, kind, and efficient services to our customers

2021 Budget: \$10.5 million

FTE: 46

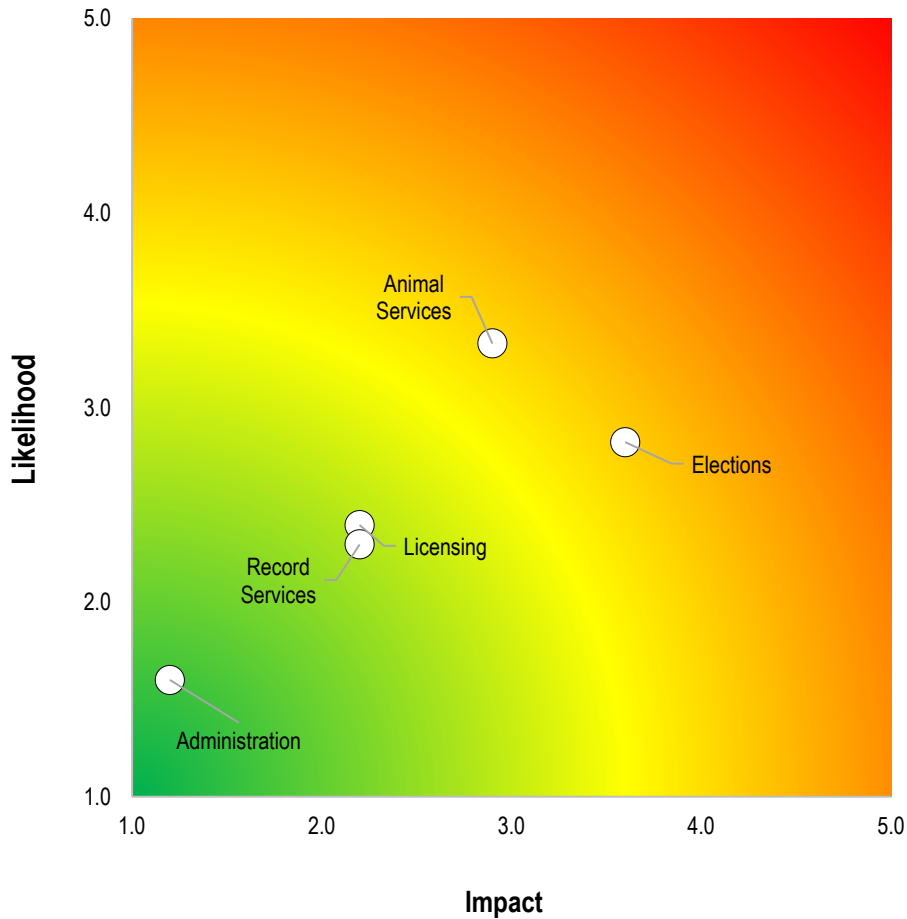
Core Functions: Maintain voter registration database, conduct elections, maintain recorded documents, renew and issue licenses and permits for vehicles, vessels, marriage, pet, and business licenses, provide animal services.

Auditor

Factors Contributing to Risk Assessment: Office has a moderate level of funding/FTEs when compared to other departments/offices, and a moderate level of cash or other high-risk assets; there have been no prior County performance audits of the Auditor’s Office, though most functions of the Office are subject to State laws, regulations, and oversight (e.g., Secretary of State, Department of Licensing, State Auditor’s Office); licensing and record-keeping make up a substantial portion of the Office’s routine workload, requiring significant efforts to retain and manage official records and respond to public records requests; and, as the office responsible for managing elections county-wide, it receives significant public attention.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Elections	Register and maintain voter rolls; maintain precinct and district boundaries; provide voter registration materials; administer candidate filing process; conduct all aspects of federal, state, and local elections; and check signatures on local petitions.	<p>Budget: \$4-10 million FTE: 11-20</p> <p>Inherent Risks: The perception that actions of the Auditor’s Office could unduly impact the outcome of a fair election, whether intentional or unintentional; sufficiency of space suitable for elections office and counting ballots.</p> <p>Other: Regulated by the Secretary of State and subject to state audits.</p>
Recording	Receive and record documents submitted by public agencies, private companies, and individuals—including land records, deeds, easements, titles etc.; process marriage licenses; and retain recorded documents for permanent preservation and availability.	<p>Budget: \$0-3 million FTE: 11-20</p> <p>Inherent Risks: Inefficiencies that could impact the receipt and recording of publicly recorded documents, as well as the availability of records, in a manner that is easy, prompt, and low-cost; potential theft or loss of monies through cashiering operations; cost-effective administration of recorded document requests—even when records are already public (deeds, marriage licensing)—and access to sensitive information.</p>
Licensing	Responsible for processing vehicle and vessel licenses, business licenses, select, contract, train, provide inventory to, maintain banking relationship with, and audit 16 community-based licensing subagencies.	<p>Budget: \$0-3 million FTE: 11-20</p> <p>Inherent Risks: Potential theft or loss of monies through cashiering operations (in-house and subagents); ensuring full compliance with licensing requirements (e.g., business licenses).</p> <p>Other: Coordination with and oversight from state Department of Licensing</p>
Animal Services	Responsible for processing pet, kennel, breeding, and related licenses; collecting related fees and fines; responding to citizen inquiries and complaints related to animals; investigating animal attacks and animal cruelty; and responding to emergencies.	<p>Budget: \$0-3 million FTE: 10-20</p> <p>Inherent Risks: Potential theft or loss of monies through cashiering operations; loss of high-risk assets; health and safety risks; access to sensitive information; armed animal control officers housed within an agency that is not designed for law enforcement functions.</p>
Administration / Fiscal Services	Provides administrative support to the Office including budget, payroll, accounts payable/receivable, recruitment, fiscal, procurement, and contracting support.	<p>Budget: \$0-3 million FTE: 1-10</p> <p>Inherent Risks: Potentially inefficient or insufficient support of the Office’s core operations.</p> <p>Other: Generally maintain up-to-date policies and procedures annually, but remains an ongoing effort, particularly as it relates to business process updates and remote work.</p>

Risk Rating Heat Map



Auditor

Potential Audit Topic(s)

The operations of the Auditor's Office generally represents low to moderate risk. Based on this risk assessment, performance audits of the Office could include the following potential audit topics:

- 1) Internal controls over payment processing and oversight of subagents.
- 2) Operational efficiencies and performance designed to ensure the easy and prompt recording of publicly recorded documents.
- 3) Evaluating elections functions within the County, including
 - a. The Auditor's Office performance during past and/or upcoming elections.
 - b. The resources, physical and staffing resources, available to the Auditor's Office to carry out elections in the future.
- 4) Animal Services operations, including:
 - a. An assessment of internal controls over sensitive assets (weapons, drugs, equipment, etc.), the operating relationship between the City of Everett's animal shelter and Snohomish County, and consistency with best practices in animal services.
 - b. Evaluating whether the Auditor's Office represents the appropriate placement with the County structure for the Animal Services program.

Mission: To serve citizens involved with the Snohomish County Superior Court system and support the Superior Court system

2021 Budget: \$9 million

FTE: 73.45

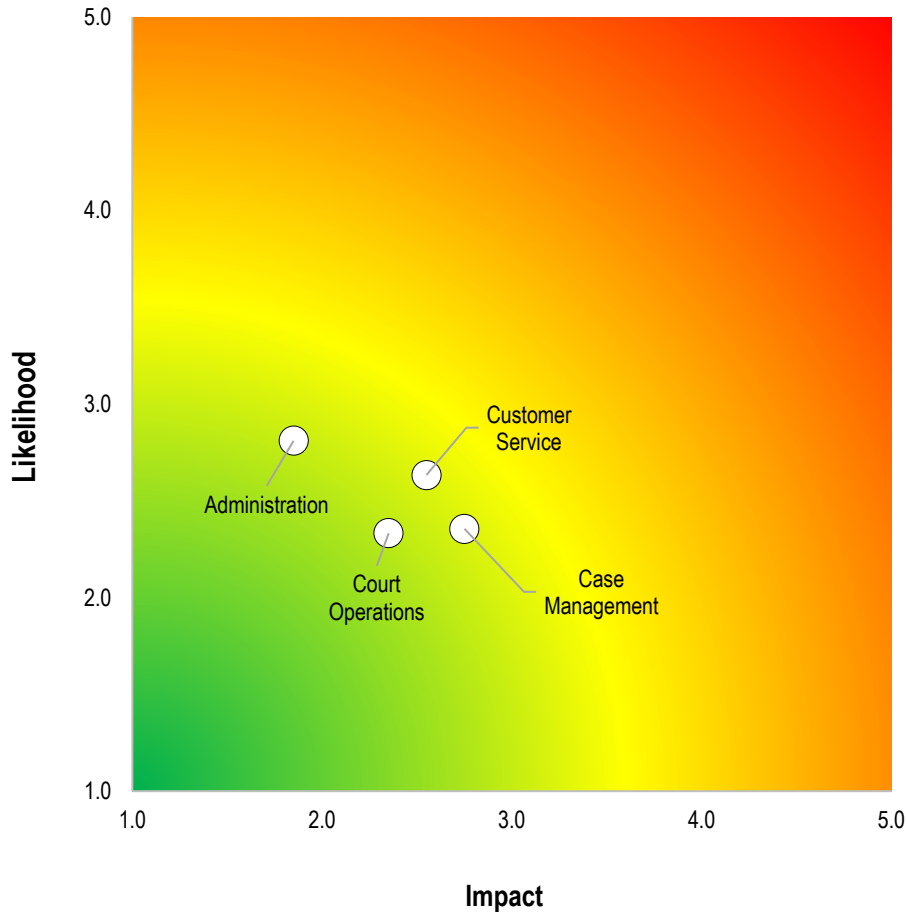
Core Functions: Receiving and processing court documents; assisting in court proceedings; maintaining court files, records, and exhibits; receiving fees, fines, and court ordered moneys; and disbursing funds.

Factors Contributing to Department Risk Level: Department has a relatively low level of funding/FTEs when compared to other departments/offices, but controls a moderate level of cash or other high-risk assets; no past or planned audits of the Clerk; information technology resources are perceived to be adequate and effective; much of the functions of the Clerk are subject to the Revised Code of Washington (RCW) as well as state and local rules of court; and the function does not represent a strategic or legislative priority of the County Council.

Clerk of the Superior Court

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Customer Service	Review and process case filings, receipt court fees, issue writs, disburse restitution, fees fines, child support monies. Collects legal financial obligations owed by defendants and monitors over 22,000 cases.	Budget: \$0-3 million FTE: 11-20 Inherent Risks: Ensuring accuracy of court records and funds held in trust; accurately recording fee and fine collections to ensure appropriate distribution between the County and State, and potential theft or loss of monies through cashing operations.
Case Management	Process court documents, index information to state databases, ensure court orders are transmitted to state agencies. Provide customer service to individuals accessing the juvenile court system, including issuance of subpoenas, warrants, restitution, court fees, bail, and more.	Budget: \$0-3 million FTE: 21-50 Inherent Risks: Ensuring efficiency in court operations, case management, scheduling, and administration of court services. Other: Continues to rely heavily on manual, paper-driven processes.
Court Operations	Attend all court proceedings and create accurate, independent record of all proceedings; receive, mark and track all exhibits submitted; audit exhibit room; maintain court records in accordance with RCW; manage the jury system; review, redact, and provide records in respond to public records requests.	Budget: \$0-3 million FTE: 21-50 Inherent Risks: Ensuring efficient records management and accurate court records; control and accounting for exhibits submitted into court custody.
Administration	Perform administrative functions such as timekeeping, payroll, document management, human resources, community outreach, website maintenance.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Inefficient or ineffective support of Department functions.

Risk Rating Heat Map



Clerk of the Superior Court

Potential Audit Topic(s)

The operations of the Clerk of the Superior Court generally represents low- to moderate-risk. Based on this risk assessment, a performance audit of the Clerk could include the following two objectives:

- (1) Determine whether the Clerk has established sound internal controls over cash collections, taking custody of exhibits and securing the exhibit room, and tracking and escheating funds held in trust.
- (2) Evaluate whether the processes employed by the Clerk to record judicial decisions and fee/fine collections ensures accuracy and correct distribution of fee and fine revenue to the County.

Mission: To steward resources and manage infrastructure for the purpose of protection, enhancement, use, and enjoyment of our land, air, and water now and into the future.

2021 Budget: \$86.4 million

FTE: 186.025

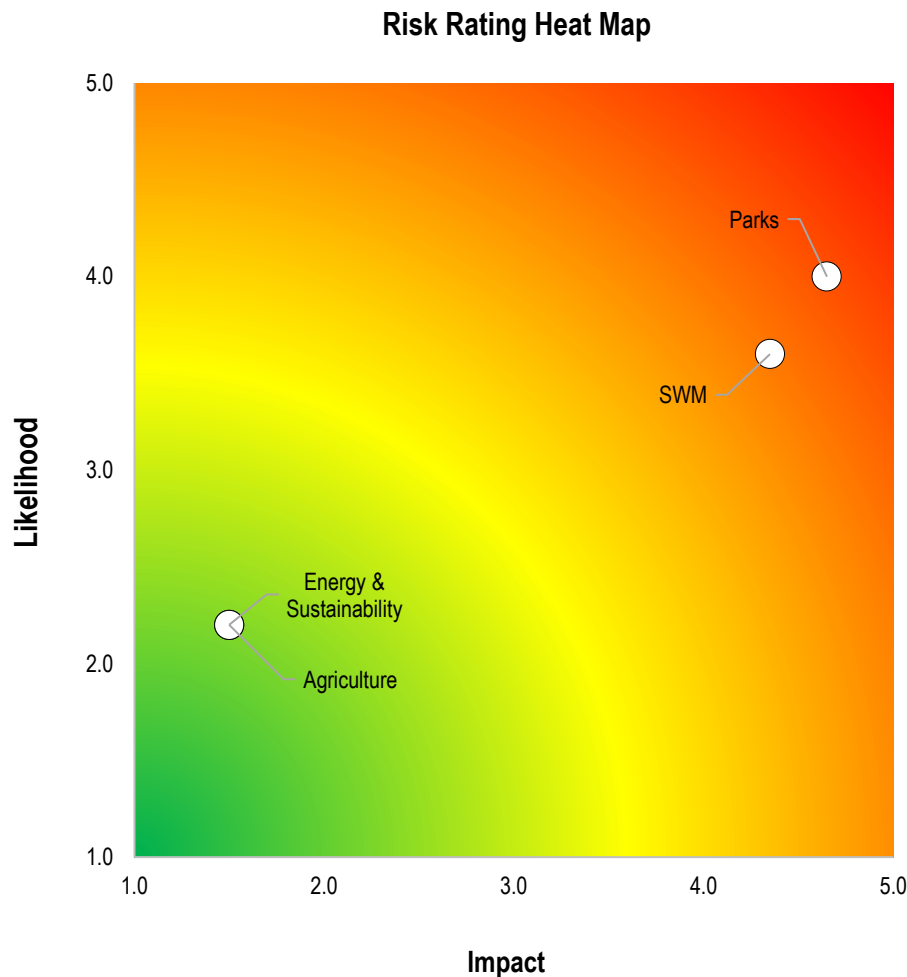
Core Functions: Provide leisure and facility services, and maintain parks, community centers, boat launch sites, and trails. Provide programs such as athletics, tournaments, youth camps, special events, and more.

Factors Contributing to Department Risk Level: Newly formed Department in 2020 combining four existing offices; the Department has a relatively large budget and FTE allocation, as well as relatively high level of cash and/or high-risk assets; Parks & Recreation had not undergone a county performance audit in the recent past, while Surface Water Management has undergone an audit within the past three years.

Conservation and Natural Resources

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Agriculture	Provide non-credit education, outreach, community development, agricultural research, and programs to the County.	Budget: \$ 0-3 million FTE: 1-10 Inherent Risks: Low inherent risk; impact of program resulting from merger with four other offices/departments.
Office of Energy & Sustainability	Lead County's environmental sustainability initiatives. Reduce energy and utility consumption and costs, reduce vulnerability to rising fuel, water, and sewer costs, establish conservation and sustainability targets, implement County's Sustainable Operations Action plan (SOAP).	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Ensuring sustainability while maintaining the system in a cost-effective manner; maintaining adequate funding; and managing contractors and controlling project costs.
Parks, Recreation, & Tourism	Administer and manage recreational assets, provide recreational programs, and maintenance operations; maintain parks and trails, operate park facilities, community centers, golf courses, sports complexes, waterfronts, hiking trails, etc.	Budget: \$21-50 million FTE: 51-100 Inherent Risks: Health and safety for visitors and staff; cash handling and payment processing at park locations; ensuring accessibility and being responsive to recreational needs; maintaining reliable revenue streams; maintaining the park system in a cost-effective manner; maintaining adequate funding.
Surface Water Management (SWM)	Administer SWM programs, program coordination, resource monitoring, floodplain services, system maintenance, capital construction of SWM sub programs.	Budget: \$21-50 million FTE: 51-100 Inherent Risks: Maintaining the system in a cost-effective manner; maintaining adequate funding; and managing contractors and controlling project costs.

Conservation and Natural Resources



Potential Audit Topic(s)

This risk assessment revealed three potential audit topics worth considering:

- (1) Determine the extent to which the Department has successfully merged the core missions and visions of four distinct offices, departments, and functions into an efficient organization focused on a unified mission.
- (2) Evaluate the Department's strategic planning, particularly as it relates to:
 - (a) Capital asset planning and the impacts on future operating costs.
 - (b) Recreational programming, utilization, and responsiveness to community needs.
 - (c) Maintenance programming and the approaches taken by the Department to assess and maintain its asset infrastructure.
- (2) Evaluate the Department's performance measurement system and its effectiveness in capturing relevant metrics regarding the utilization of park assets and recreational programming.

Mission: Snohomish County District Court proudly serves our community with integrity and respect while delivering to all persons equal access to justice.

2021 Budget: \$12.8 million

FTE: 85.5

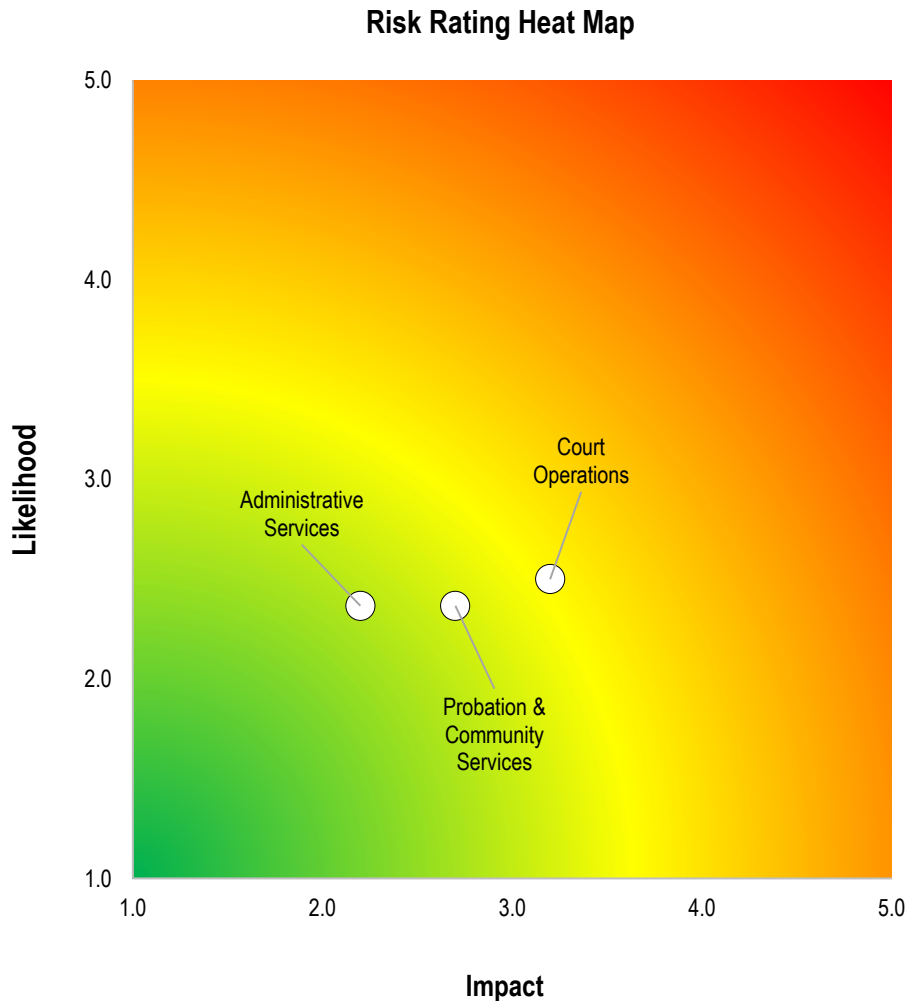
Core Functions: Responsible for the adjudication of all criminal and civil actions filed within the Court’s jurisdiction and venue. Provide services such as probation, dispute resolution, and therapeutic court programs.

Factors Contributing to Department Risk Level: Court has a moderate level of funding/FTEs when compared to other departments/offices, and to like-size courts, as well as moderate cash or other high-risk assets; no past or planned county performance audits, but annual audits by the State Auditor’s Office.

District Court

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Administrative Services & Programs	Provides administrative support to organization; manages budget, human resources, and public records; processes filing fees, collects court fines and assessments, and handles payroll, accounting, and purchasing; provides information technology support, facilities management, and project management; handles records requests, and establishes safety protocols and provides COVID and disaster management; examines and implements organization-wide process, technology, and facilities improvements.	<p>Budget: \$0-3 million FTE: 11-20</p> <p>Inherent Risks: Potential theft or loss of monies through inappropriate financial management; efficient records management; ensuring accuracy of financial records; accurately recording fee and fine collections to ensure appropriate revenue distribution; accurately and effectively responding to requests for public record.</p>
Court Operations	Responsible for case management and processing of a variety of case types, including protection orders, civil case filings, criminal and traffic misdemeanors, infractions, name changes, and related matters. Manages the administration of court programs and services. Also responsible for processing court filings and judicial orders, and the administration of dispute resolution.	<p>Budget: \$4-10 million FTE: 51-100</p> <p>Inherent Risks: Ensuring accuracy of court records and funds held in trust; accurately recording fee and fine collections to ensure appropriate distribution between the County and State; ensuring efficiency in court operations; potential theft or loss of monies through cashiering operations; efficient records management.</p>
Probation & Community Services	Provides probation supervision, including providing District Court judges with information regarding individuals’ behavior in accordance with court ordered conditions of sentencing, and provides viable cost-effective sentencing options. Offers mental health and other therapeutic programs, which provide intervention aimed to provide supervision, accountability, and treatment in lieu of incarceration. Provides supervision for alternative sentences, deferred prosecutions, and therapeutic program participants, and provides community programs and courses.	<p>Budget: \$4-10 million FTE: 11-20</p> <p>Inherent Risks: Inadequate supervision leading to reoffending; accurate receipting of fees for compliance with court orders; ensuring compliance with court obligations.</p>

District Court



Potential Audit Topic(s)

The operations of the District Court generally represents low- to moderate-risk. Based on this risk assessment, a performance audit of the District Court could include the following three objectives:

- (1) Determine whether the Court has established sound internal controls over cash collections and other assets.
- (2) Evaluate whether the processes employed by the Court to record judicial decisions and fee/fine collections ensures accuracy and correct distribution of fee and fine revenue to the County.
- (3) Assess overall efficiency of court operations, case management, scheduling, and administration of therapeutic court programs.

Emergency Management

Mission: Coordinate emergency management in partnership with the whole community to lessen the impact of disasters on people, property, the environment, and the economy.

2021 Budget: \$12.7 million **FTE:** 18.351

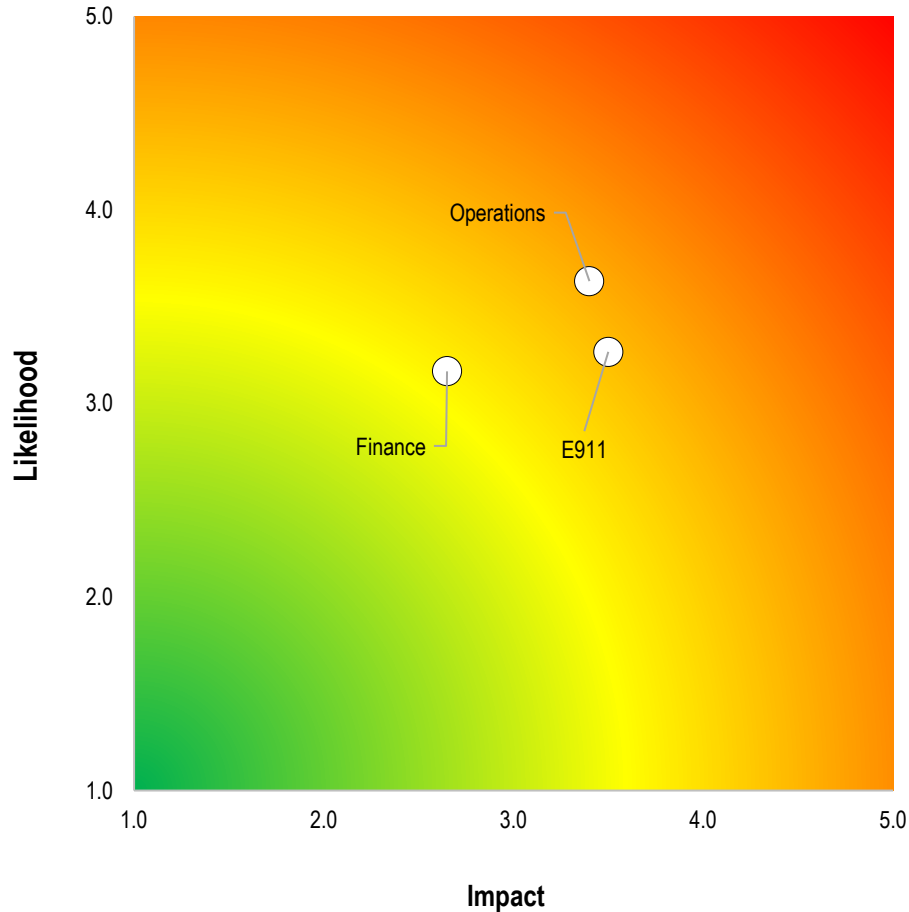
Core Functions: Responsible for mitigation and prevention efforts focused on preventing hazards and mitigating impacts of disasters; plan, train, and exercise preparedness; perform life-saving responses; and conduct recover beyond emergency period.

Factors Contributing to Department Risk Level: Department has a relatively low level of funding/FTEs when compared to other departments/offices, but a moderate level of cash or other high-risk assets (communications equipment); information technology resources generally meet Department needs; dependent on grant revenues, with sustainability dependent on a sometimes uncertain federal and state grant landscape; no recent or planned performance audits, though subject to routine FEMA and State Auditor audits.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Operations	Practice emergency planning, preparedness, and mitigation; community and regional outreach and stakeholder participation; maintain alert and warning system for emergencies and disasters; compile and develop response plans; develop and implement a training and exercise program; promote emergency management accreditation; administer homeland security (UASI and FEMA) grants; maintain hazard mitigation plans; plan, train, and exercise response to disasters; work with local, regional, state, and federal partners to coordinate efforts; disseminate public information; develop measures to restore community functions and manage stabilization efforts.	<p>Budget: \$0-3 million FTE: 1-10</p> <p>Inherent Risks: In the event of an emergency, plans do not adequately address mitigation steps or they neglect/exclude the specific type of event; despite sound planning, being unprepared when an event occurs; the effect of both is delays in response that can be devastating; failure to quickly allocate needed resources, have sufficient resources at hand, risk of loss of life.</p> <p>Other: Seeking accreditation through the Emergency Management Accreditation Program; the pandemic has highlighted the need for a broader strategic focus on emergency management in the County.</p>
Finance & Grants	Fiscal management, accounting services, and general administrative support for the department. Budget preparation, grant management, financial reporting/monitoring, accounts payable & receivable, purchasing, payroll, etc.	<p>Budget: \$0-3 million FTE: 1-10</p> <p>Inherent Risks: Failure to appropriately record, track, and monitor grant funds, resulting in the loss of potential revenues.</p> <p>Other: Subject to routine FEMA and State Auditor audits; highly dependent on grant revenues, which creates instability in ongoing operational funding; stability of funding will remain an ongoing concern, and the department and county lacks a strategic focus and plan relating to optimizing grant funding in general.</p>
Enhanced 911	Maintain GIS and MSAG for call routing, work with carriers to resolve all ALI issues, receive and distribute revenue from county 911 tax, and provide public education and outreach to reduce incorrect calls to 911.	<p>Budget: \$4-10 million FTE: 1-10</p> <p>Inherent Risks: Any potential failure of emergency communications equipment.</p>

Emergency Management

Risk Rating Heat Map



Potential Audit Topic(s)

Each of the Department's key functions—Enhanced 911, Emergency Management, and Finance—are clustered as moderate- to high-risk. While they have a lower level of funding/FTEs when compared to other departments/offices, the nature of their work warrants a moderate-risk rating and, given the work performed by the Department during the pandemic, possibly a high-risk rating. Potential audit objectives include:

- (1) Evaluating the Department's Disaster Preparedness Plans and conducting a response assessment in the aftermath of the pandemic to assess lessons learned.
- (2) Evaluating the Finance unit's processes for recording, tracking, and monitoring grant funds and reporting to ensure full compliance and recovery.
- (3) Assessing the overall strategic purpose, design, and execution of the County's Emergency Management Program as a whole.

Mission: Provide a safe, clean, and comfortable working environment for all employees and the public who use our buildings and to ensure that the long-range plans for building improvements and upgrading are accomplished.

2021 Budget: \$49.3 million

FTE: 100.9

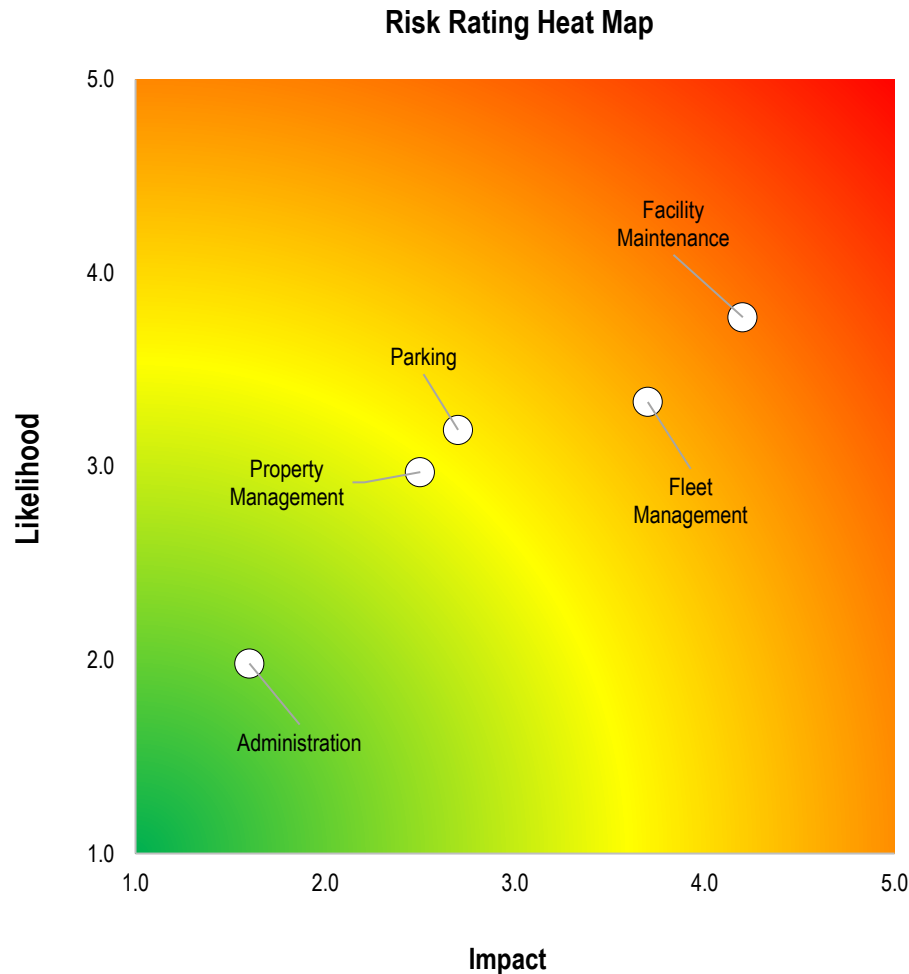
Core Functions: Provide facilities maintenance, fleet services, conserve natural resources and facilitate environmental stewardship, oversee contracting management of parking garages, planning and oversight of construction projects, oversee property management

Factors Contributing to Department Risk Level: Department has a relatively high level of funding/FTEs when compared to other departments/offices, and a high level of cash or other high-risk assets (maintenance tools and equipment, vehicles, etc.); higher risks related to health and safety, including historical losses related to Facilities Management Worker's Compensation claims and risk of future losses inherent to the activities performed. The Department is responsible for managing many of the County's capital assets, including vehicles, facilities, and equipment and is overseeing seven large capital projects.

Fleet & Facilities

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Facility Maintenance	Provide customer service and core maintenance functions such as heating, ventilation, air conditioning, plumbing, keyless entry, life safety, elevator services, janitorial service, contract security, capital project planning, and construction support. Also administers community weatherization program and compute-to-work programs for County employees	<p>Budget: \$11-20 million FTE: 21-50</p> <p>Inherent Risks: Maintaining facilities in a cost-effective manner; controlling high-risk assets (tools, equipment, etc.); workforce safety; and avoidable cost increases stemming from emergency repairs; controlling costs to ensure allowability and avoid cost over-runs; workforce safety.</p> <p>Other: Maintains assets management/inventory system, largely populated but not fully; various departments utilize different asset management systems, which may present an opportunity for improvement; like many facilities maintenance programs, deferred maintenance remains a concern.</p>
Parking	Manage contractor parking services to ensure parking operations adhere to County goals, policies, and procedures.	<p>Budget: \$0-3 million FTE: 1-10</p> <p>Inherent Risks: Ensuring contractors administer services effectively and following policies</p>
Fleet Management	Procures, maintains, and manages a fleet of passenger vehicles for use by County departments and personnel; manage the County Equipment Replacement and Revolving Program.	<p>Budget: \$21-50 million FTE: 21-50</p> <p>Inherent Risks: Maintaining adequate internal controls over vehicle and maintenance assets; ensuring competitive procurement for all assets; and ensuring an effective preventive maintenance program.</p>
Property Management	Track County-owned real and personal property, maintain inventory databases, acquire real property, manage space management and maintenance.	<p>Budget: \$0-3 million FTE: 1-10</p> <p>Inherent Risks: For assets that are in use, maintaining the assets in a cost-effective manner; for assets that are not in use by the County, risks associated with unauthorized used of County-owned property; optimizing the value of surplus property to the County, and determining future operating needs of the County in terms of the potential for continued remote work and the impact this could have on the County's office space footprint.</p>

Fleet & Facilities



Potential Audit Topic(s)

The risk assessment revealed two primary audit topics for the Department of Fleet & Facilities:

- (1) Evaluate the County's Facilities Maintenance Program, including:
 - a) Assessing the Department's overall approach to project management for construction projects, including its project delivery manual and guidelines, and determine the extent to which it is consistent with best practices.
 - b) Evaluating the Department's ongoing control, monitoring, assessment, and maintenance of County facilities and properties to identify opportunities to enhance efficiencies and protect County assets.
 - c) Examine efforts to determine ongoing and future facility needs given the potential long-term impacts of the pandemic on remote work.
- (2) Evaluate the County's Fleet Management Program, including determining the extent to which Fleet Management is performed in a manner consistent with best practices, controls over sensitive assets are effective to prevent misuse, routine and preventive maintenance is performed in accordance to acceptable guidelines, the potential for abuse of County vehicles/fuel/equipment is appropriately mitigated, and practices are both efficient and effective.

Mission: To provide stewardship of Snohomish County's resources, and to provide financial expertise and quality information to the staff, citizens, and communities of the County in compliance with legal requirements and policies.

2021 Budget: \$85.8million **FTE:** 48

Core Functions: Responsible for accounting and financial management, budget, purchasing, risk management, and public records services.

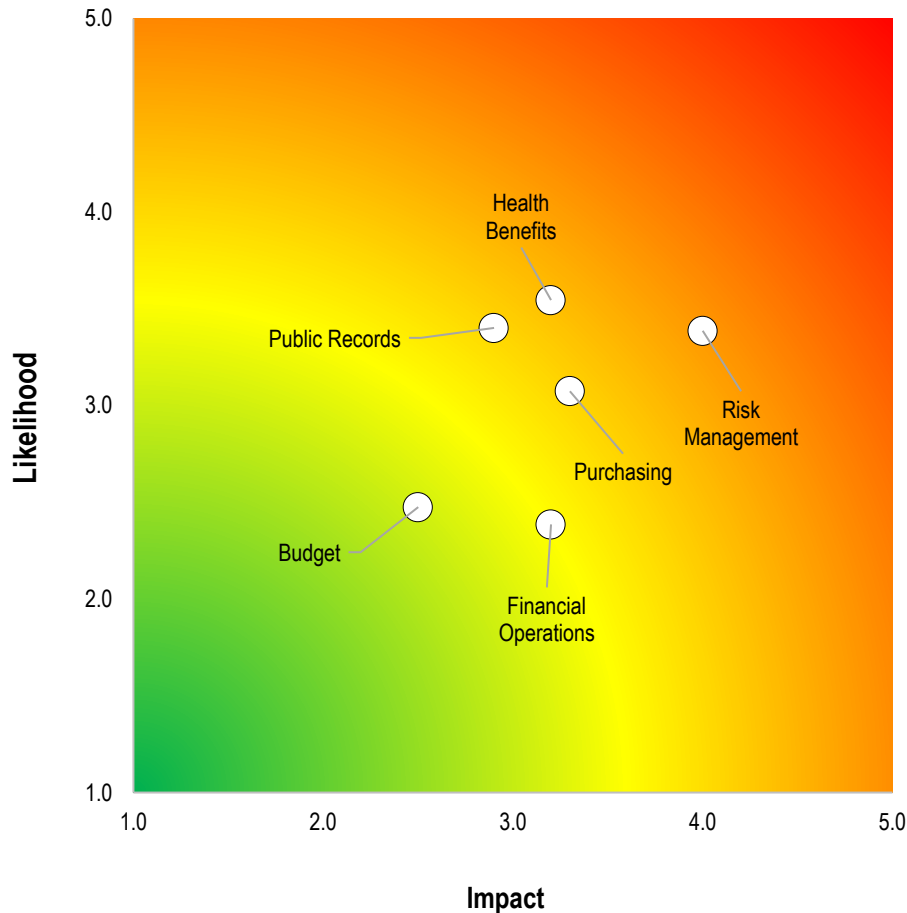
Factors Contributing to Department Risk Level: High budget, high FTE. No recent past or planned county performance audits specifically related to the department or its divisions, with the exception of Risk Management, but subject to annual external financial audits.

Finance

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Risk Management	Identify and assess risks, procure and work with the County's broker of record; conduct risk retention analyses; administer self-insurance program; procure insurance products; perform claims handling and disposition including recovery, and administer Worker's Compensation program and safety program; manage loss control/prevention.	Budget: \$11-20 million FTE: 1-10 Inherent Risks: Minimizing cost by striking the best balance between risk retention and risk transfer; establishing adequate reserves; routinely evaluating insurance markets to ensure cost-effective risk transfer; and ensuring effective risk mitigation efforts.
Budget	Develop and maintain the budget, CIP, annexation, cost of compensation, and financial system tools, which provide accurate and timely information to all levels of County government and to the public; maintain multi-year financial models.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Reliability of financial models and forecasts; compliance with grants and increasing grant footprint.
Financial Operations	Manage fiscal management policies, financial reporting, debt management, tax reporting and disbursements, accounts payable, payroll/time management systems, accounts receivable support, central accounting, internal control and work flow consulting.	Budget: \$0-3 million FTE: 21-50 Inherent Risks: Integrity and effectiveness of internal controls related to the County's fiscal transactions of all types; inefficient or inaccurate payroll processes resulting from excessive payroll parameters established in collective bargaining agreements.
Health Benefit Administration	Provide financial support and analysis to the Employee Benefits program, manage benefit contracts, including associated payments to vendors, and track and collect premiums.	Budget: \$51+ million FTE: 1-10 Inherent Risks: Inefficient management and administration of numerous and potentially redundant group benefit plan offerings.
Public Records Administration	Receive and coordinate responses to public records requests submitted to the County.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Cost-effectiveness of the County's hybrid centralized/de-centralized model for administering public records requests.
Purchasing	Facilitate the competitive procurement of goods and services; maintain and expand relationships with vendors; assure that purchases are acquired legally from responsible providers at the lowest possible costs; and monitor contract compliance.	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Ensuring the most competitive price for high-quality goods or services; avoiding potential conflicts of interest and other forms of fraud, waste, or abuse.

Finance

Risk Rating Heat Map



Potential Audit Topic(s)

Most of the divisions of the Finance Department perform functions that are common subjects of internal and external audit activities: procurement, grant management, benefits administration, etc. Generally, each employs systems of internal controls to ensure compliance, fiscal integrity, and the prevention of fraud, waste, and abuse. Through annual external audit functions, these internal controls should be routinely tested and evaluated. There are four audit topics, however, that ranked the highest during this risk assessment:

- (1) Performance Audit of Public Records Administration; as a new office working closely with the Executive Office, evaluate its organizational structure and protocols for administering public records requests, ensuring compliance with State Law, and reducing liability to the County.
- (2) Countywide performance audit of procurement contracting practices to ensure consistency with Finance and Council policies.
- (3) Follow-Up audit of the County's Risk Management practices.
- (4) Performance audit of the County's health benefits administration protocols, structure of health plan offerings, and cost-effectiveness of the County's approach.
- (5) Performance audit of the County's budget process.
- (6) Performance audit of collective bargaining agreement provisions related to compensation—payroll and benefits administration—to determine whether the approach taken has resulted in an efficient and effective model for compensating County employees.

Hearings Administration

Mission: The purposes of the Office of Hearings Administration are to: (1) provide a county Hearing Examiner and establish a quasi-judicial hearing system which will ensure procedural due process and appearance of fairness in regulatory hearings, provide an efficient and effective hearing process for quasi-judicial matters, and comply with state laws regarding quasi-judicial land use hearings and (2) provide for the administrative management, assignment and supervision of the required clerks and staff of the Board of Equalization and the Boundary Review Board in accordance with county code.

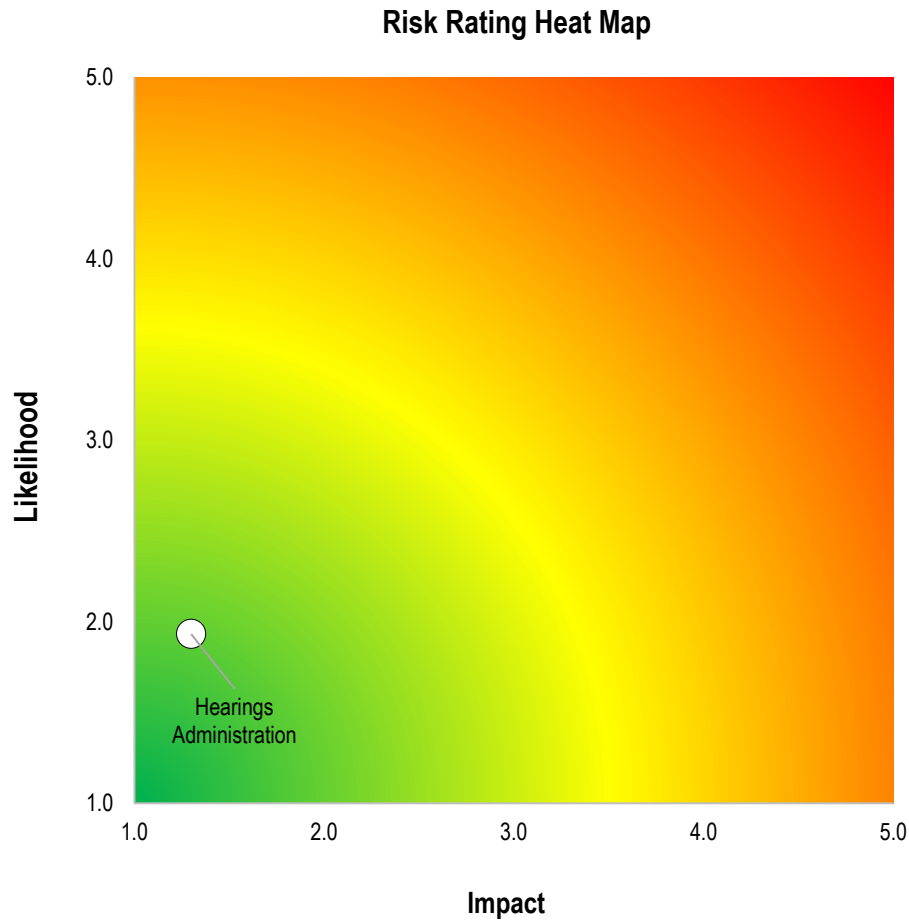
2021 Budget: \$819.8k **FTE:** 4.25

Core Functions: Provide a fair, impartial, and independent fact-finding and decision-making service within County government. The hearing examiner has jurisdiction over a wide range of subject matter, including many types of land use applications and appeals such as planned residential developments administrative permit appeals, business and animal license appeals, and more.

Factors Contributing to Department Risk Level: The office is allocated a low-level of staffing and budgetary resources, does not handle material cash or other sensitive assets, and generally exhibit low-risk ratings in most criteria examined. Primary risks includes the potential for inaccurate results from fact-finding, loss of public trust if decisions are controversial or disliked.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
No Divisions Noted		

Hearings Administration



Potential Audit Topic(s)

This risk assessment revealed the following potential audit topic involving the Office of the Hearing Examiner:

- 1) Performance audit of the office's policies and protocols for administering the function of the hearing examiner, and an evaluation of the extent to which the office operates in a manner consistent with best practices.

Mission: Achieve the mission and vision of the County by attracting, developing and retaining peak performers.

2021 Budget: \$3.5 million

FTE: 24

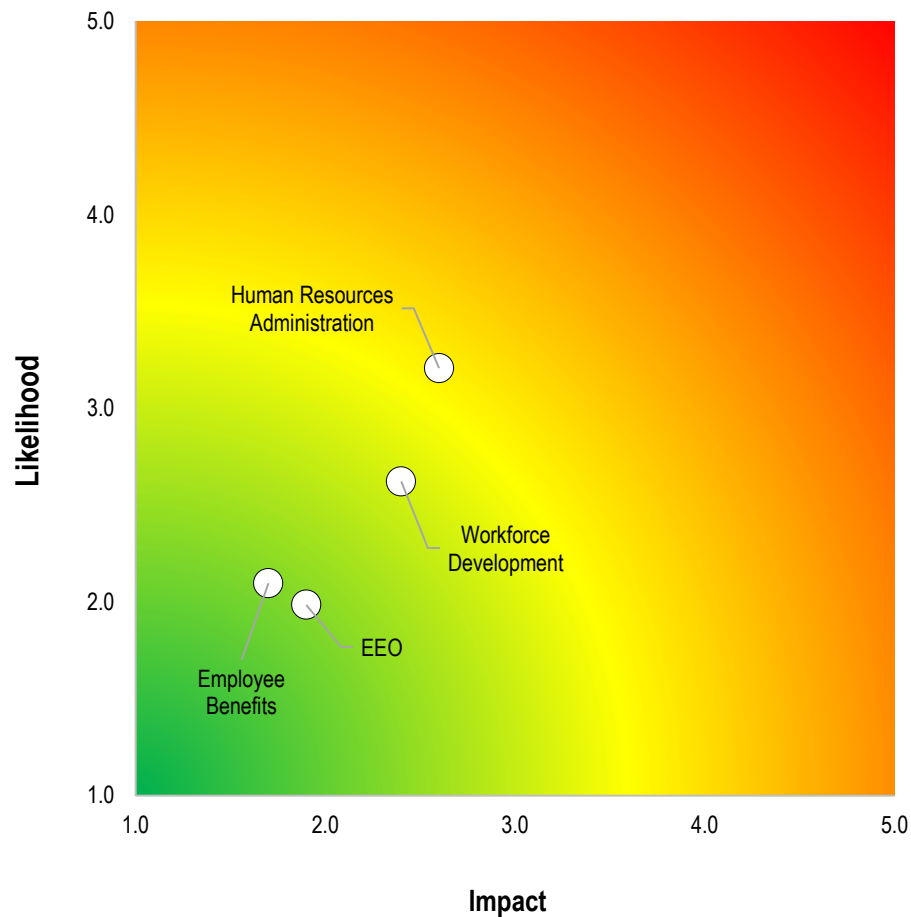
Core Functions: Develops and administers the system of managing day-to-day and long-range employee and management processes including employment services, training and development, classification and pay administration, employee benefits including a wellness initiative and disability programs, employee and labor relations including chief labor negotiations services, employee records and information and staff support to the County switchboard, LEOFF Board and Civil Service Commission, staffing Snohomish County Human Rights Commission

Factors Contributing to Department Risk Level: The Human Resources Department has a relatively low budget/FTE allocation when compared to other County departments and offices, and it controls a low-level of cash or other sensitive assets. The Department underwent a County performance audit within the past three years, which revealed several opportunities for improvement; the Department is under new leadership and several steps have been taken to implement the audit recommendations, including the impending commencement of a countywide compensation and classification study.

Human Resources

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Human Resources Administration	Recruiting, training, performance, classification and compensation, labor relations, and employee relations.	<p>Budget: \$0-3 million FTE: 11-20</p> <p>Inherent Risks: Unsuccessful talent management resulting in a County workforce that does not meet the needs of the County or its residents and business community; unfair hiring practices or favoritism; compensation levels that are insufficient to attract, retain, and motivate a talented and qualified workforce; a classification system that is both inefficient to administer and results in inconsistent treatment of similarly situated employees.</p>
Health Benefit Administration	Administering benefits and health and wellness plans.	<p>Budget: \$0-3 million FTE: 1-10</p> <p>Inherent Risks: Health plan administration is managed by Finance; the primary risk here is the efficient and easy enrollment of employees into County benefit plans, and the potential that barriers to enrollment will reflect poorly on County benefit offerings.</p>
Equal Employment Opportunity	Provides a County EEO Officer and ensure compliance with EEO laws and requirements.	<p>Budget: \$0-3 million FTE: 1-10</p> <p>Inherent Risks: Compliance with federal and state laws; civil claims.</p>
Workforce and Succession Planning	Develop workforce and succession plans to ensure continuity in county government.	<p>Budget: \$0-3 million FTE: 1-10</p> <p>Inherent Risks: Unsuccessful workforce development resulting in a County workforce that does not meet the needs of the County or it's residents and business community.</p> <p>Other Notes: Offers training and organizational resources, including Department-administered training and subscription-based training, and related programs.</p>

Risk Rating Heat Map



Human Resources

Potential Audit Topic(s)

Each of the Department's key functions are clustered as moderate-risk. Each function is generally designed to achieve a singular goal: to attract, retain, and motivate a highly talented, qualified, and effective workforce. Therefore, we recommend that a follow-up performance audit of human resources management within the County address the following objective:

- (1) Determine whether sufficient progress has been made to ensure the County's human resources management activities are consistent with industry standards; sufficient to ensure compliance with federal, state, and local laws and regulations; and effective in attracting, retaining, and motivating a highly talented, qualified, and effective workforce.

Mission: Help all persons meet their basic needs and develop their potential by providing timely, effective human services and building community.

2021 Budget: \$63.1 million

FTE: 237.55

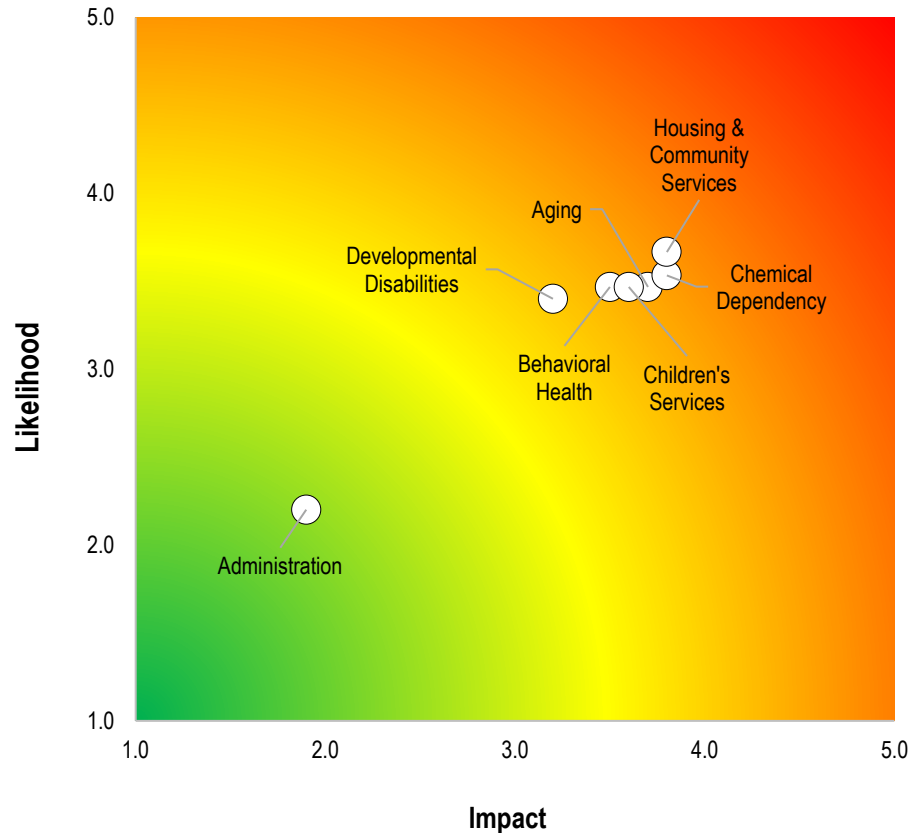
Human Services

Core Functions: Provide assistance to vulnerable populations. Provide programs for housing assistance, veterans, home weatherization, early childhood, energy assistance, developmental disabilities, crisis recovery and community development.

Factors Contributing to Department Risk Level: Department has a high level of funding/FTEs when compared to other departments/offices, and relatively low level of cash or other high-risk assets; maintains significant reliance on contracts (community based organizations); utilizes a substantial number of information systems and databases, many of which are administered at the state or federal level; and is subject to a few ongoing performance audits many of the Departments programs represent a strategic or legislative priority of the County Council. While each of the programs administered by the Department are distinct, focus on different populations and different needs, utilize different community based organizations (CBOs) and service providers, and rely on different funding streams, the inherent risks faced by each are generally consistent. Inherent risks include grant-dependency, with sustainability dependent on a sometimes uncertain federal and state grant landscape; potential non-compliance of service providers, including performance and use of funds; less visibility into CBOs with increased remote work; achieving goals to optimize outcomes rather than outputs; and financial integrity, including optimizing use of limited resources and expanding grant footprint.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Administration & Research	Provides administrative services for other divisions within Human Services including operation of computers, computer networking, accounting, customer service, and other support services.	Budget: \$3-10 million FTE: 21-50 Other: Mission-critical program; high-level of complexity; has not been subject to a recent performance audit, but subject to routine single audits.
Aging	Administer and manage network of aging programs and services. Advocate for older persons and persons with disabilities through the Council on Aging (CoA)	Budget: \$11-20 million FTE: 51-100 Other: Mission-critical program; high-level of complexity; has not been subject to a recent performance audit, but subject to routine single audits.
Chemical Dependency, Mental Health, & Veterans Services	Provide programs for indigent and low income veterans, behavior health services to individuals with mental illnesses, substance abuse, and to persons in crisis; and provides for the operation of chemical dependency or/and mental health treatment and therapeutic court programs and services.	Budget: \$ 21-50 million FTE: 51-100 Other: Mission-critical program; high-level of complexity; has not been subject to a recent performance audit, but subject to routine single audits.
Behavioral Health	Provides leadership to the community in establishing responsive and appropriate behavioral health services to individuals with major mental illnesses, substance use disorders, and to persons in crisis.	Budget: \$3-10 million FTE: 21-50 Other: Mission-critical program; high-level of complexity; has not been subject to a recent performance audit, but subject to routine single audits.
Developmental Disabilities	Administers, coordinates, plans and contracts for services for children and adults with developmental disabilities in Snohomish County.	Budget: \$0-3 million FTE: 1-10 Other: Mission-critical program; high-level of complexity; has not been subject to a recent performance audit, but subject to routine single audits.
Children's Services / Early Learning	Implements preschool program and family-driven support services to promote family economic stability and well-being including the Early Head Start program.	Budget: \$3-10 million FTE: 21-50 Other: Mission-critical program; high-level of complexity; has not been subject to a recent performance audit, but subject to routine single audits.
Housing & Community Services	Develop affordable housing, maintain and operate shelters and affordable rental housing for low to moderate income households, provide other housing services for those at risk of homelessness.	Budget: \$11-20 million FTE: 21-50 Other: Mission-critical program; high-level of complexity; has not been subject to a recent performance audit, but subject to routine single audits.

Risk Rating Heat Map



Human Services

Potential Audit Topic(s)

Performance audits of human services agencies often focus on:

- (1) Subrecipient Compliance and the agency's methods and procedures for monitoring subrecipients.
- (2) Outreach efforts designed to ensure those that are in need are in fact aware of available services.
- (3) Efforts to expand the agency's grant footprint to render the agency less susceptible to fluctuations in grant funding streams.
- (4) Assessment of unmet needs and benchmarking research addressing best practices.
- (5) Performance measurement that goes beyond federal or state mandates and which focus on outcomes, targeting resources to the greatest needs, and incentivizing excellent performance.
- (6) Evaluating the use of various funding sources, including less restrictive sources (e.g., general fund) and more restrictive sources, to optimize program funding *and* the funding of essential administrative functions.

These audit topics, and others, are worthy of consideration given the scope, magnitude, and importance of the Department's operations. However, underlying each of these audit objectives is another audit topic that is often overlooked—data analytics. The Department utilizes perhaps dozens of information systems and databases to support various programs. This data reveals eligibility and participation, outputs and outcomes, client interactions with various CBOs operating different programs—much of which has historically been understood and evaluated in silos. Data analytics, used to compare information in different data sets, can also be used to assess potential fraud, including fraudulent eligibility information submitted by clients or fraudulent enrollment information from service providers. A great deal more can be done with the data available to the Department, which could better enable the Department to tie program resources to data and outcomes; determining the ultimate potential benefit this could provide requires independent analysis.

Mission: Perfect every time to provide direct customer value by establishing a core set of priorities that align with customer and county needs

Vision: Simplify the life of Snohomish County residents and employees through technology.

2021 Budget: \$25.5 million **FTE:** 89

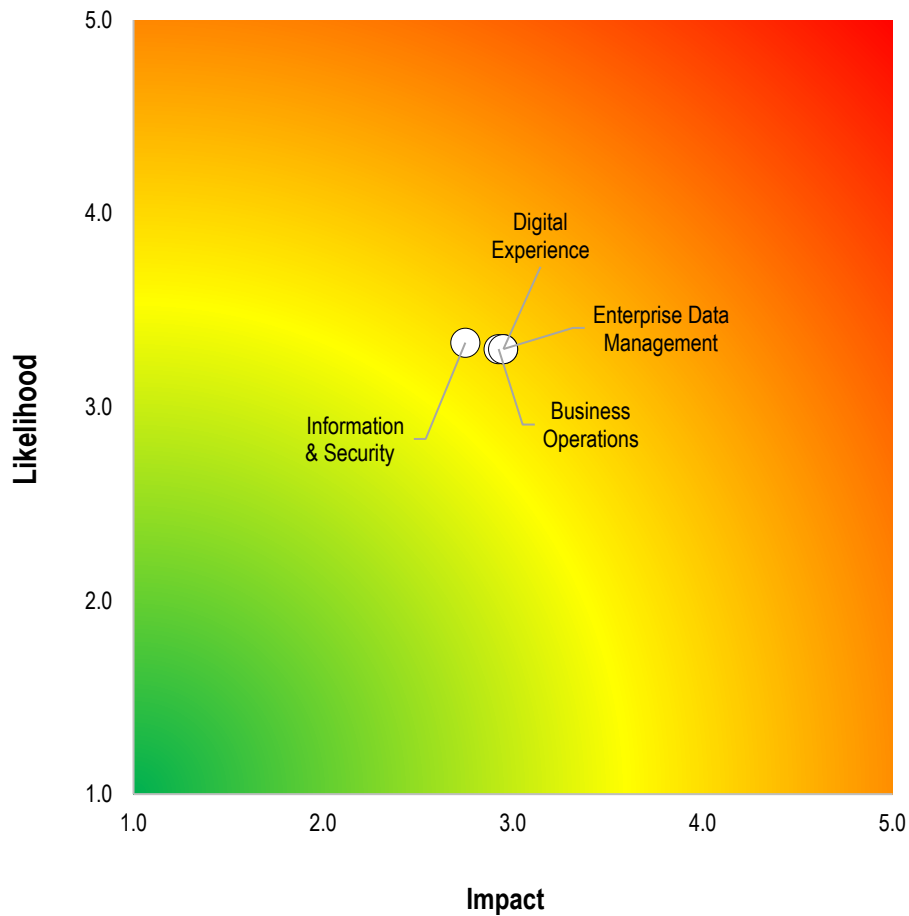
Core Functions: Providing technical customer service and support, GIS and data analytics, enterprise and business applications development and support, enterprise technology services, project management services, storage and management of records, and administrative information technology services and contracts management.

Factors Contributing to Department Risk Level: The Department of Information Technology has a moderate-level budget and FTE allocation when compared to other departments or offices, with a higher-than-average level of sensitive assets, particularly small peripherals. The agency is under relatively new leadership and has been undergoing an organizational transition focused on its strategic vision for the County. It's challenges include managing a backlog of requests, limited data management capabilities, and a large portfolio of antiquated applications with limited capacity. The department has not undergone a county performance audit within the past five years.

Information Technology

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Infrastructure & Security	Delivers, maintains and supports County infrastructure as a service (IaaS), instant messaging, telephony, video conferencing, cyber security, data storage, backup, disaster recovery, desktop engineering, information technology security, and overall operational integrity.	<p>Budget: \$4-10 million FTE: 21-50</p> <p>Inherent Risks: Cybersecurity involving internal and external threats presents one of the most significant risks faced by public sector agencies today.</p> <p>Other: Completed cybersecurity audit involving State Auditor's Office in recent past, as well as annual security assessments.</p>
Digital Experience & Innovation	Manages graphic information system (GIS) data, enabling better informed business decisions for the county enterprise; administers enterprise applications that benefit the entire county organization, such as finance, payroll, and human resources applications; and supports critical applications by providing incident response, maintenance, enhancements, upgrades/patching, system administration & configuration, system integration & reporting, data analytics & business intelligence.	<p>Budget: \$4-10 million FTE: 21-50</p> <p>Inherent Risks: The applications and solutions administered and supported by this division serve a central role in how County personnel and departments serve the public, and are critical to the effective and efficient operation of the County.</p>
Business Operations & Support	Provides a variety of specialized professional and administrative services, including equipping, maintaining and supporting county workstations and standard software tools, as well as digitizing records into electronic searchable formats, archive records management, production copy and printing, mail processing and distribution, IT procurement & financial planning, contract negotiation & maintenance, and software licensing compliance.	<p>Budget: \$4-10 million FTE: 21-50</p> <p>Inherent Risks: Similar to other business operations and support functions, maintaining cost-efficiency in procurement, contracting, and other purchasing decisions; as well as effectively supporting the business needs of the Department and the County.</p>
Enterprise Data Management	Focused on strategic initiatives within the Department, with the intention to re-think data management throughout the County, determine the best approaches to understanding all the data maintained by the county, how it should be organized, recorded, and stored.	<p>Budget: \$0-3 million FTE: 11-20</p> <p>Inherent Risks: Inefficiencies that could impact the receipt and recording of publicly recorded documents, as well as the availability of records, in a manner that is easy, prompt, and low-cost</p>

Risk Rating Heat Map



Information Technology

Potential Audit Topic(s)

Information technology is generally considered to be a moderate- to high-risk function, and recommended performance audits typically focus on:

- (1) Cybersecurity and network hygiene;
- (2) Data management;
- (3) Customer service (both workforce and county resident);
- (4) Cost-effectiveness of operations, including contracting and purchasing; and
- (5) Information technology project management policies, processes, and practices, and the consistency of Department's efforts with best practices.

Medical Examiner

Mission: Provide the citizens of Snohomish County with a modern medicolegal death investigation system and to assure that their interests and those of their loved ones are safeguarded during their time of personal loss.

2021 Budget: \$3.6 million

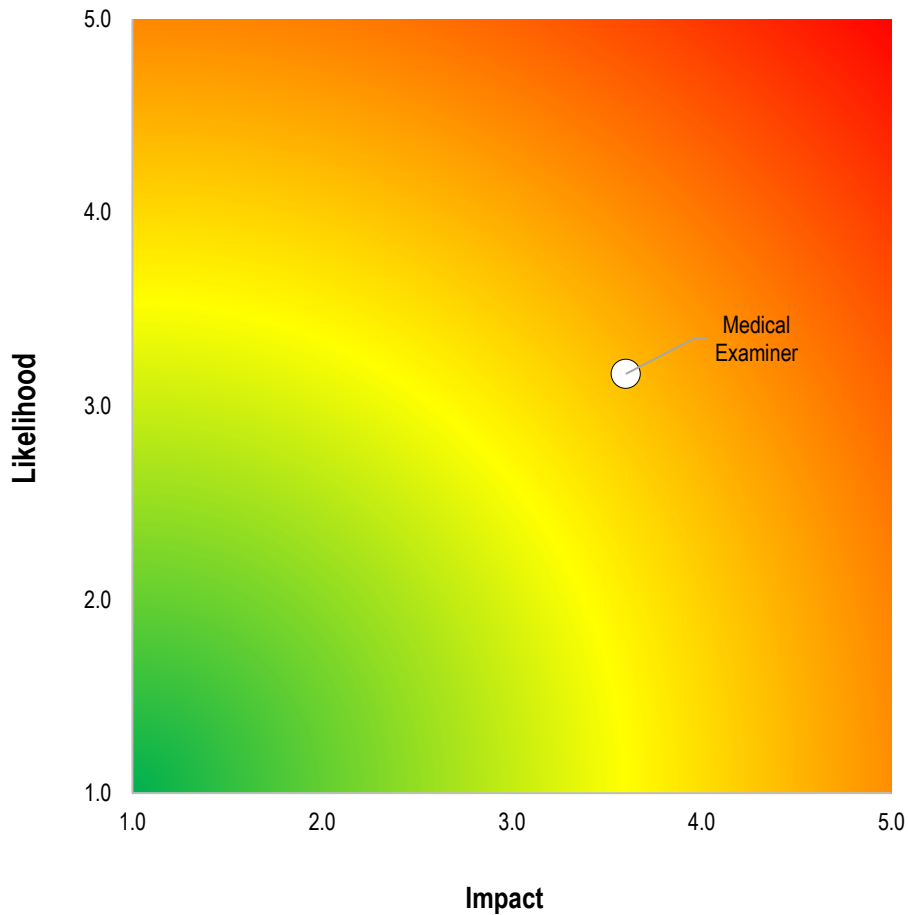
FTE: 17.5

Core Functions: Provide professional forensic death investigations and postmortem examinations of those who die under circumstances that are sudden, unexpected, unattended, unnatural, violent, or suspicious within the jurisdiction of the Medical Examiner.

Factors Contributing to Department Risk Level: Department has a low level of funding/FTEs when compared to other departments/offices, and moderate level of cash or other high-risk assets (decedent property, medical equipment); no past or planned department or division specific audits; Office not yet accredited, but seeking accreditation in near-term.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Investigations	The Medical Examiner, forensic pathologists, medical investigators, and support staff provide professional forensic death investigations and postmortem examinations services, generate written reports of their findings, certify death certificates, provide expert testimony in criminal and civil proceedings, ensure reliable and/or scientific identification of decedents, and provide disposition for unclaimed decedents.	<p>Budget: \$4-10 million FTE: 11-20</p> <p>Inherent Risks: Potential for compromised investigations or less-than-respectful handling of decedent due to resource limitations, unprofessional conduct, or other factors; theft or misuse of personal assets of decedents or professional supplies or equipment; sufficient resources to ensure the integrity of investigations, medical examinations, and associated evidence.</p> <p>Other Notes: The Office achieved accreditation by the National Association of Medical Examiners (NAME) in December 2021; Office may not have sufficient equipment or space to operate efficiently; COVID-19 and recent trends have stressed existing capacity to its limit.</p>

Risk Rating Heat Map



Medical Examiner

Potential Audit Topic(s)

As an accredited body, the professional conduct of the Office of the Medical Examiner is verified periodically. The most significant risk identified during this Risk Assessment relates to the ongoing modernization of the Office, and the Office's assessment of its existing capacity infrastructure. This presents an opportune time to conduct an independent assessment of the development and implementation of the new case management system and the physical office, laboratory, and cooler space needs reasonably anticipated for the future.

Mission: To enhance the quality of life for current and future generations by protecting the natural resources and facilitating the development of well-planned, thriving, and sustainable communities.

2021 Budget: \$22.9 million

FTE: 134

Core Functions: Provide variety of public services including permitting, planning, code enforcement, and Fire Marshal services.

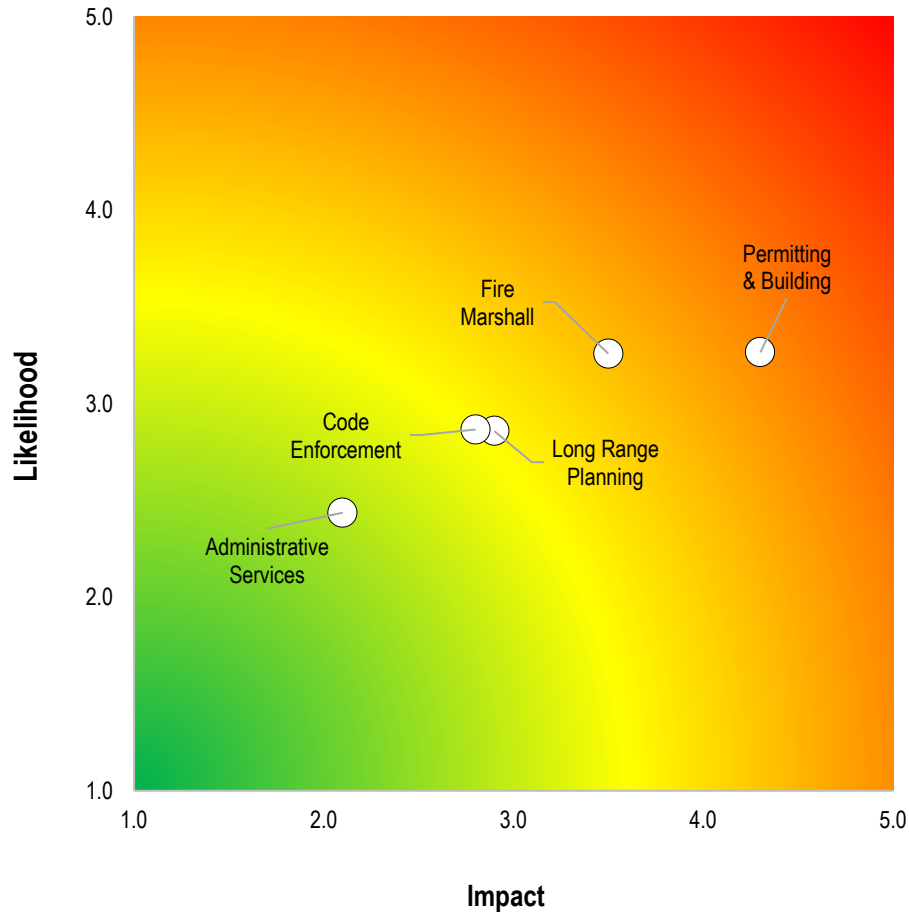
Factors Contributing to Department Risk Level: Department has a high level of funding/FTEs when compared to other departments/offices, and a moderate level of high-risk assets; Department has undergone several process improvements, including over 70 Continuous Improvements since 2017, online permitting, permit tracking database upgrades and enhancements, the OpenText public records system, a year-long Electronic Permit Process Improvement project, and updated policies and procedures; significant public visibility and interest; recently raised permit fees and undergoing evaluation of long-term sustainability; and higher-than-average degree of legal exposure.

Planning and Development Services

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Permitting & Building Inspections	Review land use, development, and building permit applications for compliance with the Comprehensive Plan; process building permit applications, perform building inspections, and issue certificates of occupancy; ensure compliance with County Code and related state and federal regulations; respond to non-compliance with codes, educate citizens, meet with violators and community groups.	Budget: \$11-20 million FTE: 51-100 Inherent Risks: Reviewing plans, conducting inspections, and issuing permits in a timely, quality, and responsive manner; ensuring compliance with the Comprehensive Plan; ensuring self-sustainability based on permit fees.
Long Range Planning	Prepare, update, and administer the Comprehensive Plan and the Unified Development Code (UDC); engage in long range planning regarding population and employment growth, transportation and capacity planning, zoning, historic preservation, capital facilities, and other elements; provide support to Planning Commission.	Budget: \$1-4 million FTE: 11-20 Inherent Risks: Building broad engagement, particularly among underrepresented groups, and consensus in Comprehensive Planning.
Administrative Services	Provide support services including finance and accounting, human resources, property controls, contract administration, facility maintenance and repairs, training.	Budget: \$0-3 million FTE: 11-20 Inherent Risks: Efficiency of professional services provided by all Programs.
Code Enforcement	Enforces compliance with Snohomish County codes and other mandated regulations within unincorporated areas of the County to ensure the health, safety and welfare of county citizens and the environment; this includes housing, dangerous buildings, homeless encampments, illegal businesses, protection and restoration of the natural environment, water quality, zoning, drainage, land disturbing activities and flood hazards..	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Above average health and safety risks; public perception; and ability to strike a balance between eliciting voluntary compliance versus applying enforcement measures.
County Fire Marshal	Ensure fire and life safety, reduce risk of fire loss within the County, conduct fire and arson investigations to determine responsibility in criminal and non-criminal fires. Collaborate with state and local jurisdictions and assist with investigations as requested	Budget: \$0-3 million FTE: 1-10 Inherent Risks: Failure to inspect buildings in a timely manner or to identify fire hazards during inspection.

Planning and Development Services

Risk Rating Heat Map



Potential Audit Topic(s)

Based on the analysis undertaken in this risk assessment, two performance audits rank as the most important:

- (1) Performance Audit of the Department's recent organizational, technological, process improvements, and cost-recovery efforts implemented over the past several years—particularly as they relate to permitting operations.
- (2) Performance Audit of the Department's Code Enforcement operation.

Mission: Fulfill its legal and constitutional obligations to the citizens of the County and State which include: (1) to vigorously, fairly, and efficiently prosecute those who commit crimes in Snohomish County; (2) to provide professional advice and legal services to Snohomish County departments and Washington State government agencies; and, (3) to be knowledgeable advocates for improvements to the justice system.

2021 Budget: \$29 million

FTE: 191.5

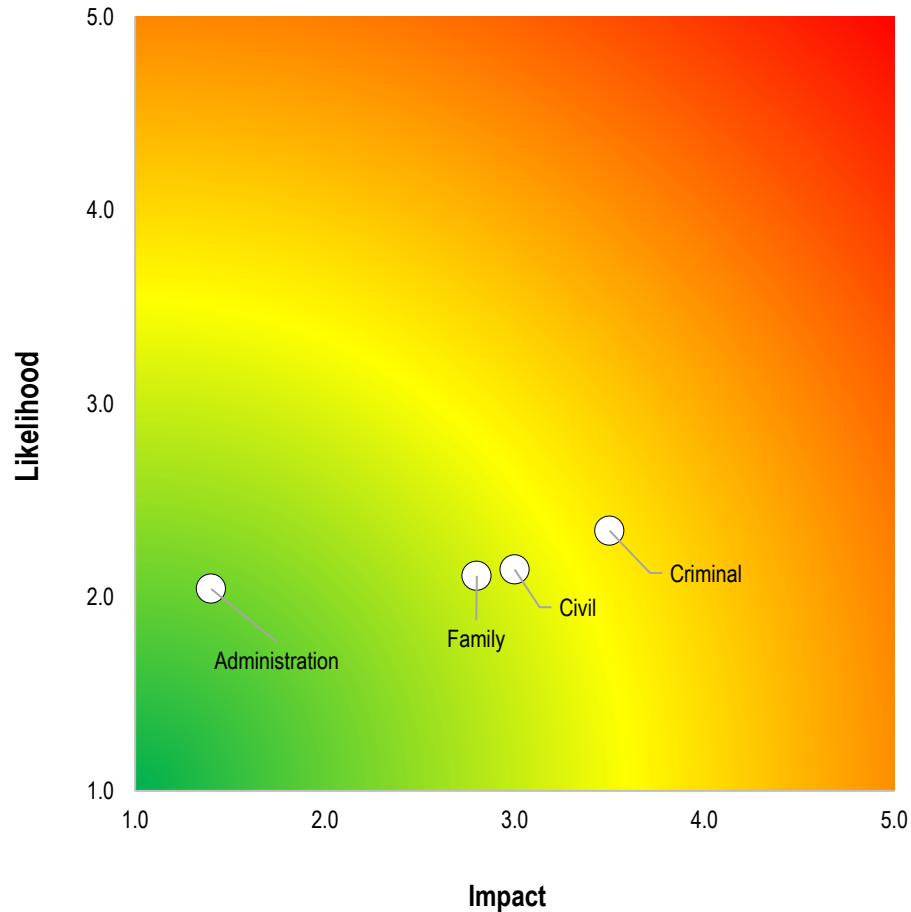
Core Functions: Prosecuting all adult and juvenile felony cases referred by County law enforcement agencies, and all misdemeanor and gross misdemeanor cases referred by the County sheriff, the State Patrol, all state agencies, and some cities who have contracted with the County for misdemeanor prosecution services.

Factors Contributing to Department Risk Level: Office has a moderate to high level of funding/FTEs when compared to other departments/offices, and relatively low level of cash or other high-risk assets; no past or planned audits; general satisfaction with information technology resources; and general concerns regarding the cost-effectiveness of existing record management practices.

Prosecuting Attorney

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE	
Administration	Provide professional administrative work and guidance concerning human resources, budgeting, technology, facilities, and management.	Budget: \$0-3 million	FTE: 1-10
		Inherent Risks: Efficiency of support services provided by Office.	
Civil	Provide in-house legal services on behalf of the County, including providing legal advice to county officials and representing the county's interests in court proceedings, and relating matters such as municipal law, land use and environmental law, torts and litigation, labor and employment, involuntary commitments, and public records, among others.	Budget: \$4-10 million	FTE: 21-50
		Inherent Risks: Efficiency of professional services provided by Office; use of resources.	
Criminal	Represents the State and the County in criminal matters in the Snohomish County District and Superior Courts, the state and federal courts of appeal, and the Washington and U.S. Supreme Courts. Case types include felony, misdemeanor, juvenile, appeals, among others; handle court appearances, negotiations, hearings, trials, and appeals; and review referrals from law enforcement.	Budget: \$11-20 million	FTE: 101+
		Inherent Risks: Efficiency of professional services provided by Office; use of resources.	
Family	Provides legal services including paternity and child support, enforcement of support orders, representation in private dissolution actions, and challenges to agency's administrative actions.	Budget: \$4-10 million	FTE: 21-50
		Inherent Risks: Efficiency of professional services provided by Office; use of resources.	

Risk Rating Heat Map



Prosecuting Attorney

Potential Audit Topic(s)

Overall, the Prosecuting Attorney's Office rates at low- to moderate-risk, with the Criminal and, potentially, Civil Divisions approaching higher risk primarily based on budget/FTE factors. Ultimately, audit topics relate primarily to countywide issues with which the Prosecuting Attorney's Office intersects, including the following potential audit objectives:

- Evaluate the County's Record Retention Policy and its application Countywide, and determine the extent to which the Record Retention Policy is cost-effective and consistent with the County's Risk Management guidelines.
- Evaluate the County's Public Records Request policies and protocols, and determine the extent to which practices comply with state law, are consistent with the County's Risk Management guidelines, and are cost-effective both with respect to the cost of implementing existing practices and the cost of resulting claims.
- Evaluate the types and prevalence of civil claims addressed by the Office for the purpose of identifying factors within County departments, offices, and courts that may contribute to claims and losses.

Mission: To help find transparent solutions for the people of Snohomish County.

2021 Budget: \$0.3 million

FTE: 1.5

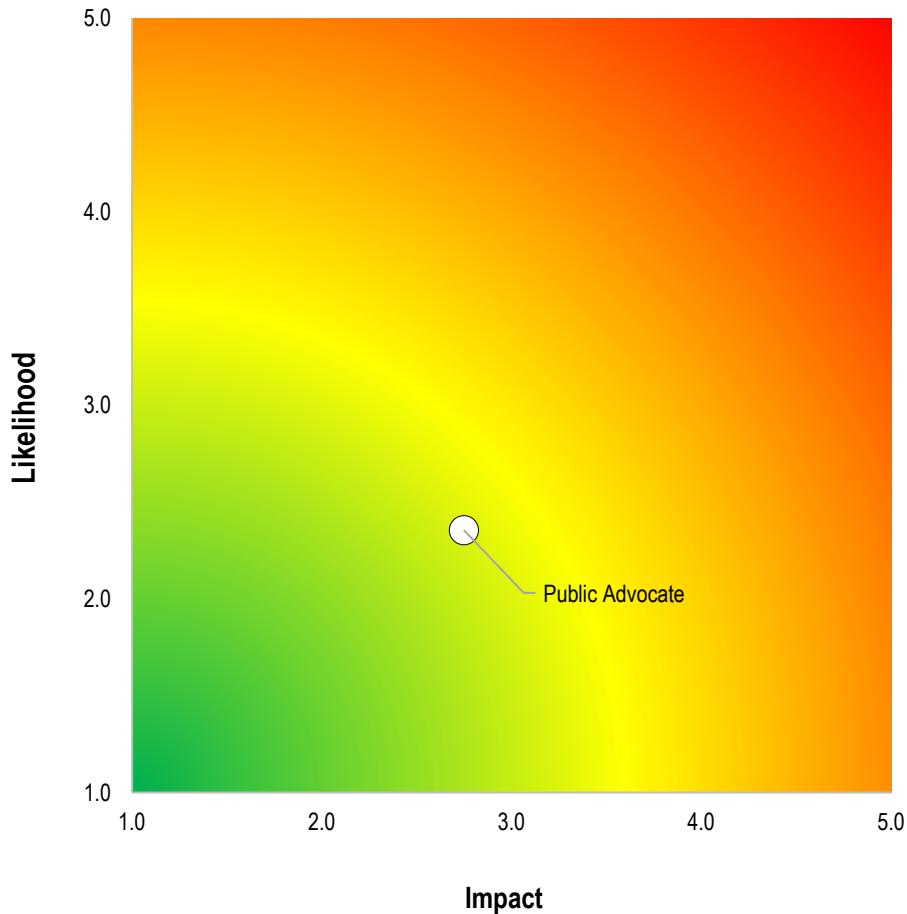
Core Functions: As an independently functioning, impartial and neutral office, the Public Advocate receives, responds, and assists in finding resolutions to public complaints and concerns involving Snohomish County government; makes recommendations, as appropriate, to improve the efficiencies and systems of the departments; and may conduct independent investigations into complaints.

Factors Contributing to Risk Assessment: The office is allocated a low-level of staffing and budgetary resources, does not handle material cash or other sensitive assets, and generally exhibit low-risk ratings in most criteria examined; it is positioned as a public-facing and impartial intermediary between the citizen and the County Government; and is embarking on a potentially significant information technology project designed to improve communications between the County and its residents and businesses.

Public Advocate

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
No Divisions Noted		

Risk Rating Heat Map



Public Advocate

Potential Audit Topic(s)

The operations of the Public Advocate are generally low risk, but the Office is in a position to enhance its visibility and service to the public via information technology enhancements. A performance audit of this function could focus on:

- a) An evaluation of existing practices as compared to best practices; and
- b) Opportunities for improvement in how the Office and the County engages with the public, responds to inquiries and complaints, and generally increases accessibility to residents and businesses.

Mission: To provide indigent defense services reasonably and cost effectively in a manner that complies with constitutional and statutory requirements.

2021 Budget: \$14.6 million

FTE: 8

Core Functions: Responsible for administration of indigent defense services for Snohomish County, to include screening defendants for eligibility, assignment of counsel, management of contracts for indigent defense, management of mandated expert and investigator fees, as well as monitoring the County's compliance with Washington State Bar Association (WSBA) standards for indigent defense.

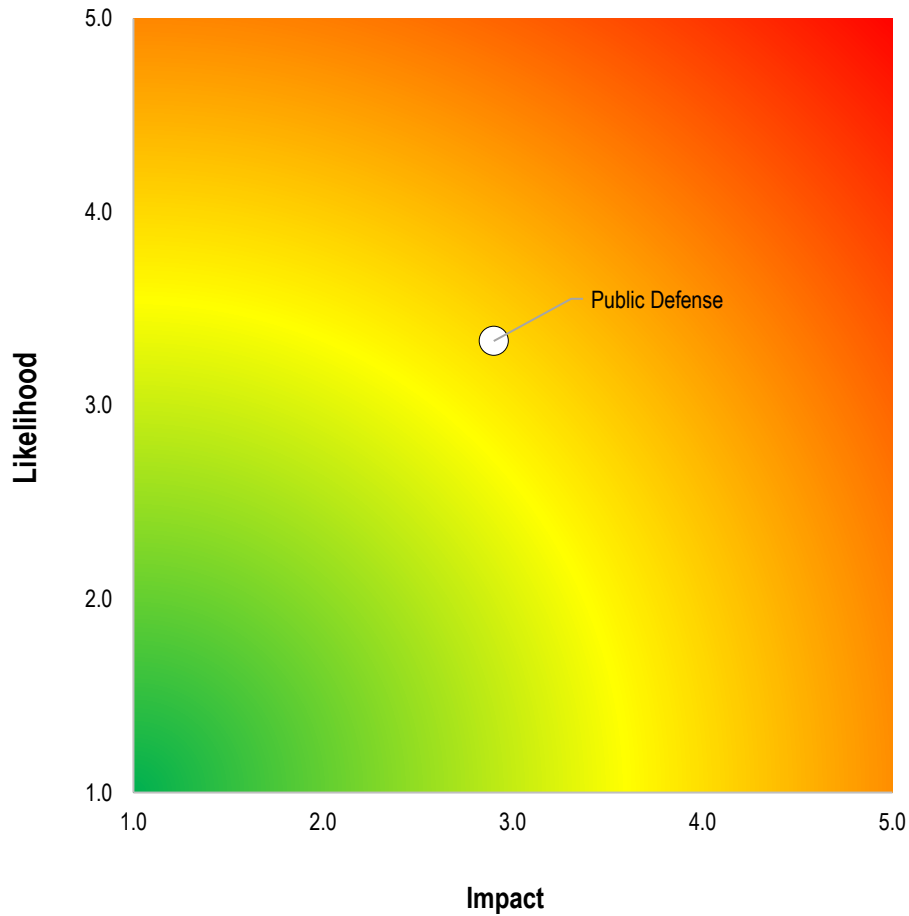
Inherent Risks: Managing caseloads in a manner consistent with state standards, ineffective management of contract attorneys and case management, conformance with state requirements

Factors Contributing to Department Risk Level: Office has low to moderate level of funding/FTEs, relatively low level of cash or other high-risk assets, and is responsible to ensure all qualified persons receive adequate counsel; core functions of the department are nearly entirely outsourced to the Snohomish County Public Defense Association and to other "conflict panel" law firms or independent practitioners; Information Technology tools generally meet minimum needs, but do not facilitate robust case tracking or monitoring and enhancements are needed to allow for increased automation, and electronic record-keeping; Office has little control over workload fluctuations and must manage caseloads in conformance with state standards, presenting potential budgetary challenges; similar to other similarly situated offices throughout the state, the Office of Public Defense is experiencing challenges managing workload and retaining qualified attorneys and professional service providers (e.g., investigators, psychologists, etc.) to take on challenging and complex cases, presenting a potentially significant challenge in the future.

Public Defense

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Program Administration	Through contracts with the Snohomish County Public Defense Association, law firms, and independent practitioners, the Office provides public defense services. In providing such services, the Office performs various administrative responsibilities, including assigning qualified counsel, overseeing services provided by contracted service providers, and monitoring caseloads and ensuring in-house counsel maintain workloads in conformance with state standards.	<p>Budget: \$11-20 million FTE: 1-10</p> <p>Inherent Risks: Primary risk relates to the ability of the Office to manage caseloads in a manner consistent with State standards; failure to do so could lead to determinations that defendants' rights to an attorney were withheld. Effective monitoring of caseloads and efficient use and monitoring of outsourced service providers, including the Snohomish County Public Defense Association and the County's conflict panel.</p>

Risk Rating Heat Map



Public Defense

Potential Audit Topic(s)

Resource allocation remains an ongoing concern for the Office of Public Defense. Therefore, a performance audit of the Office's workload and resource allocation practices is recommended.

Mission: To enhance the quality of life for present and future generations.

2021 Budget: \$255.2 million

FTE: 634

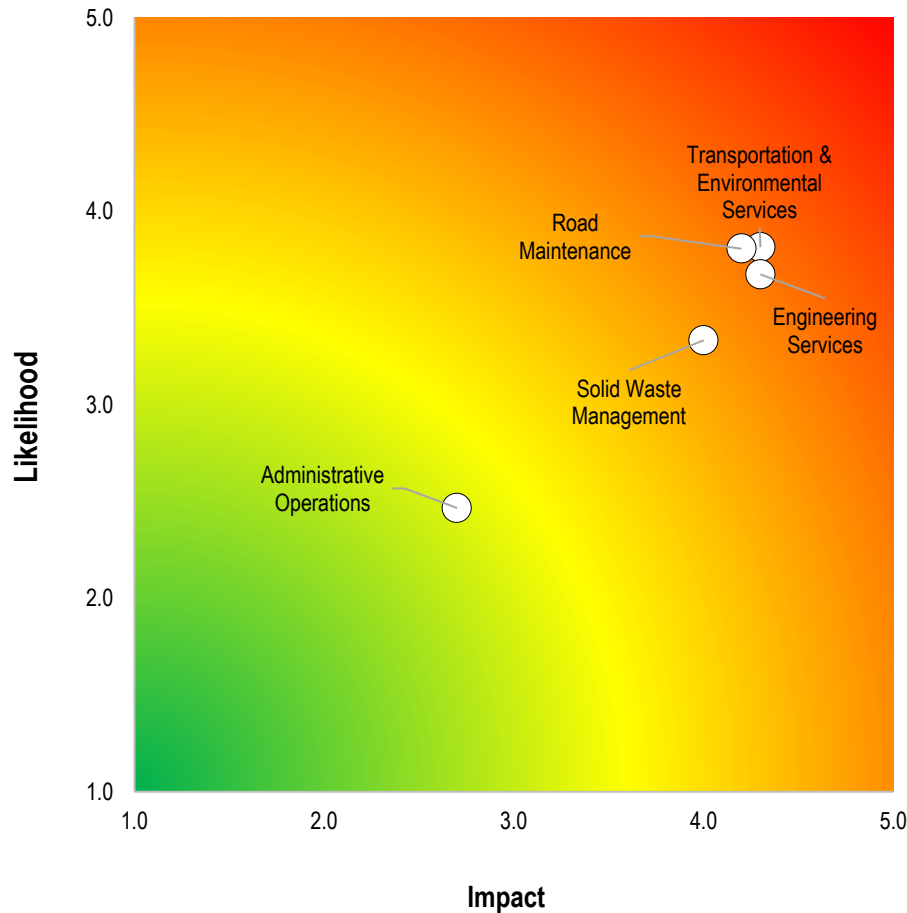
Public Works

Core Functions: Provide a variety of public services including county road design, maintenance, and construction; storm sewer collection and treatment; transportation development and services; permitting; and solid waste management.

Factors Contributing to Department Risk Level: Department has a high level of funding/FTEs when compared to other departments/offices, and a high level of high-risk assets; a large number of contractors it utilizes; reliance on a significant special revenue funds; public infrastructure remain highly visible to the public; high-level of health and safety risks, including workers' compensation claims; significant capital improvement program; recruiting and retaining qualified candidates in a competitive market; long-term sustainability concerns associated with sufficiency of cost-recovery fees, reduction in gas tax revenues, unfunded mandates, increasing regulatory requirements, and an aging infrastructure; and been subject to routine federal and state audits.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Transportation & Environmental Services	Provide for the orderly and systematic planning, operation, funding, and enhancement of the County's transportation system and to insure that adequate, safe transportation facilities are available to the citizens of Snohomish County. This includes planning and prioritizing grant funding for County road activities and projects, environmental reviews and permitting, traffic engineering, and traffic signal maintenance and operations; maintaining Capital Improvement Program and Annual Construction Plan; and communication for public outreach.	Budget: \$11-20 million FTE: 51-100 Inherent Risks: Sustainability of funding and resources to maintain transportation and environmental services; high-level of public interest, health and safety, asset control and inventory risks; ensuring cost-effective maintenance and operations; and meeting the changing environmental regulations and other unfunded mandates.
Administrative Operations	Provide policy direction, HR management, technology management, contract administration, fiscal management, maintain asset maintenance management system (Cartegraph), and records management support. Also provide training coordination, data processing, and office and facilities planning; utility franchises and coordination, COOP planning, and Title VI compliance.	Budget: \$21-50 million FTE: 21-50 Inherent Risks: Efficiency of professional services provided to all Programs.
Engineering Services	Provide construction management, geotechnical/materials, survey, design, and right-of-way acquisition for road and bridge projects. Conduct bridge condition inspections and reporting, as well as a variety of engineering support services to other Public Works divisions and County departments.	Budget: \$21-50 million FTE: 101+ Inherent Risks: Cost-effective contract, construction, and project management; managing contractors and controlling project costs; and high level of public interest and visibility.
Road Maintenance	Repair and maintenance of over 1,600 centerline miles of roadways and 207 bridges, conduct minor construction activities such as drainage improvements, road paving and chip seals, and road striping; provide staff trainings required by law; and operate two primary and several minor maintenance yards and facilities.	Budget: \$21-50 million FTE: 101+ Inherent Risks: Maintaining the system in a cost-effective manner; maintaining adequate funding; ensuring Road Funds are used for intended purpose; managing contractors and controlling project costs; maintaining a robust asset inventory and comprehensive condition assessment; higher-than-average health and safety risks, ensuring adequate inventory controls.
Solid Waste Management	Provide environmentally safe disposal and diversion of all solid waste in the County. Develop and implement programs for recycling, waste reduction and diversion, customer service, automation, facility needs assessment, long range planning, and program evaluations. Manage contracts for long-haul agreements.	Budget: \$51+ million FTE: 101+ Inherent Risks: Ensuring quality customer service and establishing rates sufficient to sustain quality service; ensuring compliance with revenue-generating agreements, such as residential waste hauler, to optimize revenue.

Risk Rating Heat Map



Public Works

Potential Audit Topic(s)

Nearly every program in Public Works can be considered moderate-to high-risk, primarily because of the amount of public resources allocated to the development and preservation of public infrastructure. With the exception of the Department's Administration Division, the importance of and the resources managed by each division would warrant a performance audit at some point. However, for this purpose of this Risk Assessment, three performance audits rank as the most important:

- (1) Revenue-Generating Programs: The Department's administration of cost recovery fees, franchise agreements and fees, and other revenue-generating activities.
- (2) Management of the City's CIP and approach to project management.
- (3) Grant management and administration activities.

Sheriff

Mission: Do the right thing, at the right time, for the right reason.

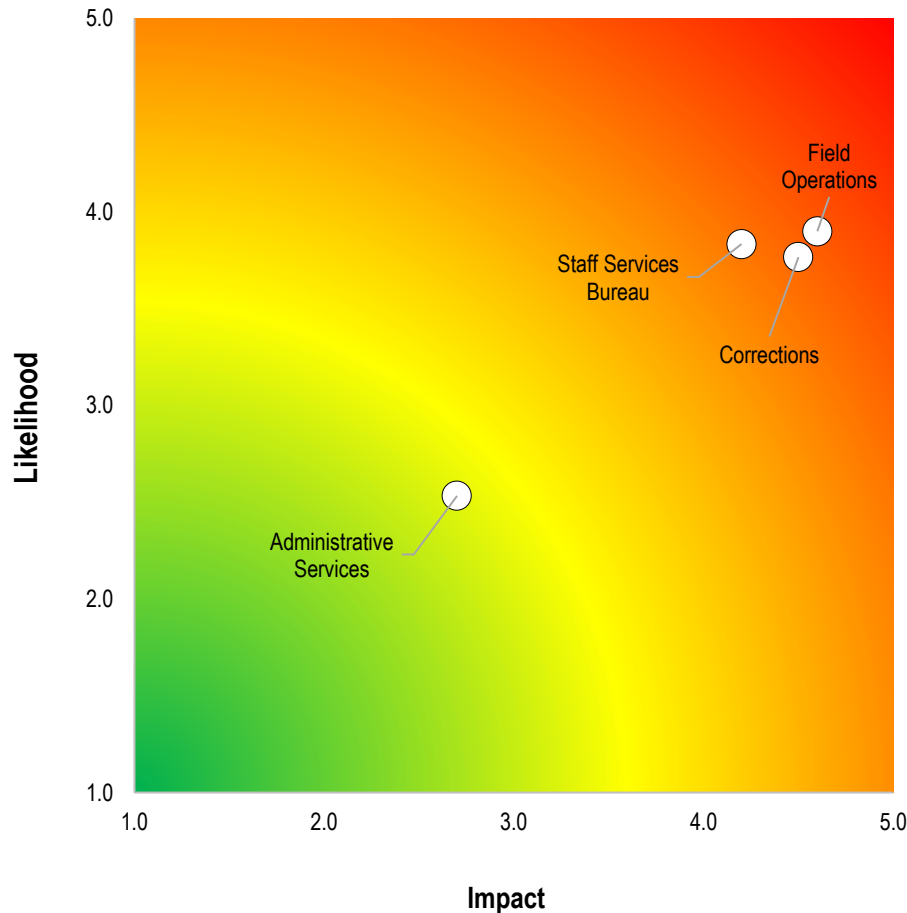
2021 Budget: \$133.8 million **FTE:** 762.75

Core Functions: Provide police services such as traffic law enforcement, accident investigation, responses to calls for assistance, and crime prevention; manage the County jail; secure County courts; and deploy special units.

Factors Contributing to Department Risk Level: Law enforcement agencies are inherently high-risk—large budgets, significant public profile and scrutiny, large number of at-risk assets (equipment, weapons, cash, evidence, and other assets), overtime usage, significant health and safety risks, legal exposure and workers' compensation claims, and routine understaffing; subject of a recent county performance audit of overtime; previously accredited in 2016, the Sheriff's Office did not maintain accreditation and is currently in the process of re-accreditation from WASPA.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Staff Services Bureau	Special Operations includes: search and rescue, dive, bomb, marine, motors unit, collision investigations, SWAT, courthouse marshals, reserves, and special events. Investigations includes major crimes, special investigations, general investigations, registered sex offenders, judicial services, digital forensics, and SMART.	Budget: \$4-10 million FTE: 51-100 Inherent Risks: Public relations, potential for abuse, unnecessary overtime costs, and ability to effectively prevent crime, and affect arrests.
Field Operations	Uniformed law enforcement response to public safety emergencies; response to 911 calls for service and investigative follow-up on criminal activity, affect arrests, problem-solving social issues within the community, crime prevention, and serve the public.	Budget: \$51+ million FTE: 100+ Inherent Risks: Public relations, potential for abuse, response times, unnecessary overtime costs, contract services, and ability to effectively patrol, prevent crime, and affect arrests.
Administrative Services	Provide executive oversight and leadership for budget development and administration, contract development and administration, facilities management, risk management, personnel management, recruiting and hiring, training, evidence room, fleet management, planning and research, technology administration, and more.	Budget: \$4-10 million FTE: 21-50 Inherent Risks: Public relations, allocation of staffing (civilian v. sworn), inventory control—both assets and evidence—and ability to effectively prevent crime, and affect arrests.
Corrections	Provide a safe and humane facility to house pre- and post-convictions persons, as well as offering top-of-the-line medical services. Functions include prisoner booking, release, supervision of prisoner activity, and maintaining security,	Budget: \$51-100 million FTE: 100+ Inherent Risks: Public relations, potential for abuse, unnecessary overtime costs, inventory control, and ability to ensure appropriate staffing levels, including sworn, medical, and other support functions.

Risk Rating Heat Map



Sheriff

Potential Audit Topic(s)

Because law enforcement agencies are inherently high-risk, there is no shortage of potential audit topics. Of those that have not been evaluated recently (or planned, such as response times), we believe that consideration of the following topics are warranted:

- (1) Sworn overtime usage;
- (2) Inventory management, including equipment, cash, weapons, evidence, and other sensitive assets;
- (3) Staffing Study, including shift scheduling, civilian v. sworn staffing, and recruitment strategies; and
- (4) The Office's progress toward achieving accreditation; the steps required to achieve full accreditation; and the role accreditation will fulfill in providing external reviews of the Office.

Of these, we believe the latter topic is of greatest benefit to the County and the Sheriff's Office. Combined, this has the potential to provide the Office support for accreditation and independent, ongoing audit support of the many high- to moderate-risk areas faced by the agency.

Mission: To actively manage the business of the court so as to provide for fair, prompt, and efficient resolution of disputes.

2021 Budget: \$27.4 million

FTE: 172.5

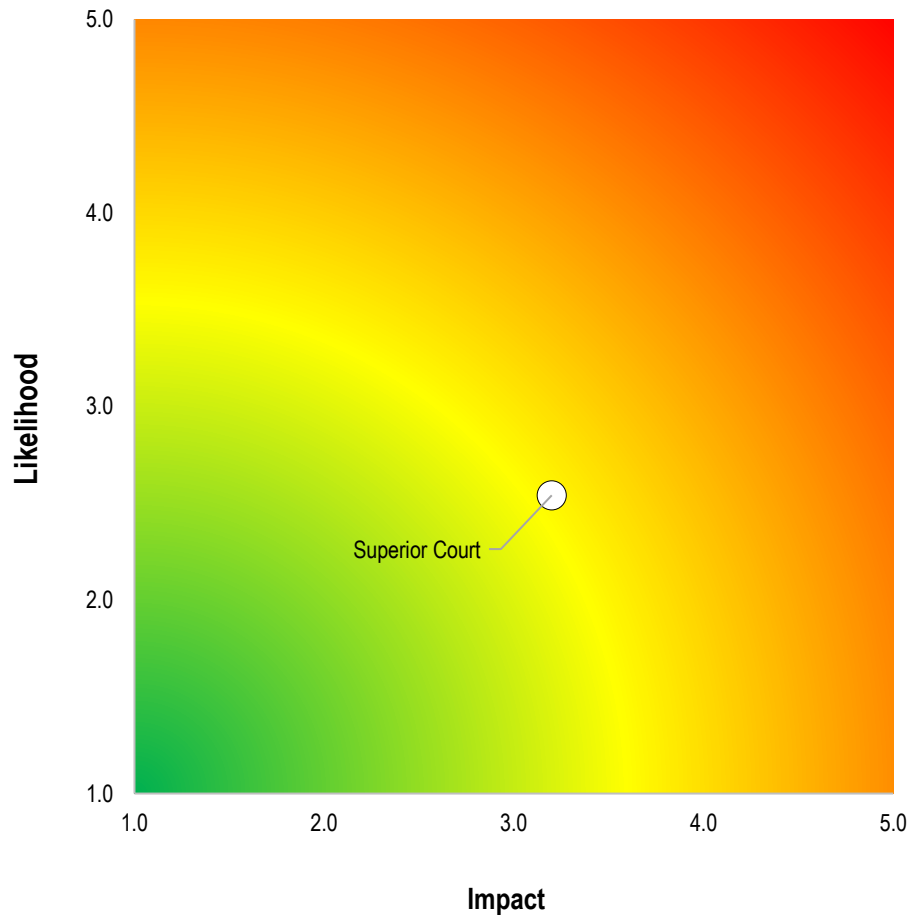
Superior Court

Core Functions: Initially hears and decides cases not specifically assigned by law to another court according to the U.S. and Washington constitutions, and applicable laws, rules and case law. The workload includes felony criminal cases; a wide variety of civil cases; domestic relations (divorce, domestic violence, etc.) cases; probate cases (administration of wills); juvenile offender and dependency (abuse and neglect) cases; paternity, guardianship, adoption, truancy, At-Risk Youth, Children in Need of Services, drug courts, and mental health cases.

Factors Contributing to Department Risk Level: Court has a moderate- to high-level of funding / FTEs when compared to other departments / offices, and relatively low level of cash or other high-risk assets; experienced budget reductions related to family court and family drug program; no past or planned audits; no performance measure dashboard; and the function does not represent a strategic or legislative priority of the County Council.

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
<p style="text-align: center;">Court Administration</p>	<p>Provide judicial officers, judges and commissioners, to hear assigned cases, as well as judicial assistants and court reporters assigned to each Superior Court Judge; administer Juvenile Court Operations, including Court Services, Supervision Services, and Youth Enrichment Services; provide administrative support to courtrooms and court proceedings, including legal assistant staffing, selecting potential jurors, court interpreters, program coordinators (such as for family law cases, marriage ceremonies, settlement conferences, alternative dispute resolution, and therapeutic court programs).</p>	<p>Budget: \$21-50 million FTE: 101+ Inherent Risks: Ensuring efficiency in court operations, case management, scheduling, and administration of programs.</p>

Risk Rating Heat Map



Superior Court

Potential Audit Topic(s)

The operations of the Superior Court generally represents low- to moderate-risk. Based on this risk assessment, a performance audit of the Superior Court could include the following objective:

- (1) Assess overall efficiency of court operations, case management, scheduling, and administration of key programs, including family law cases, marriage ceremonies, settlement conferences, alternative dispute resolution, and therapeutic court programs.

Mission: To protect, manage, and safely invest taxpayer dollars of Snohomish County government, Special Purpose Districts, and Local Improvement Districts through equitable and efficient administration of tax billings, collections, and distributions.

2021 Budget: \$4.3 million

FTE: 32

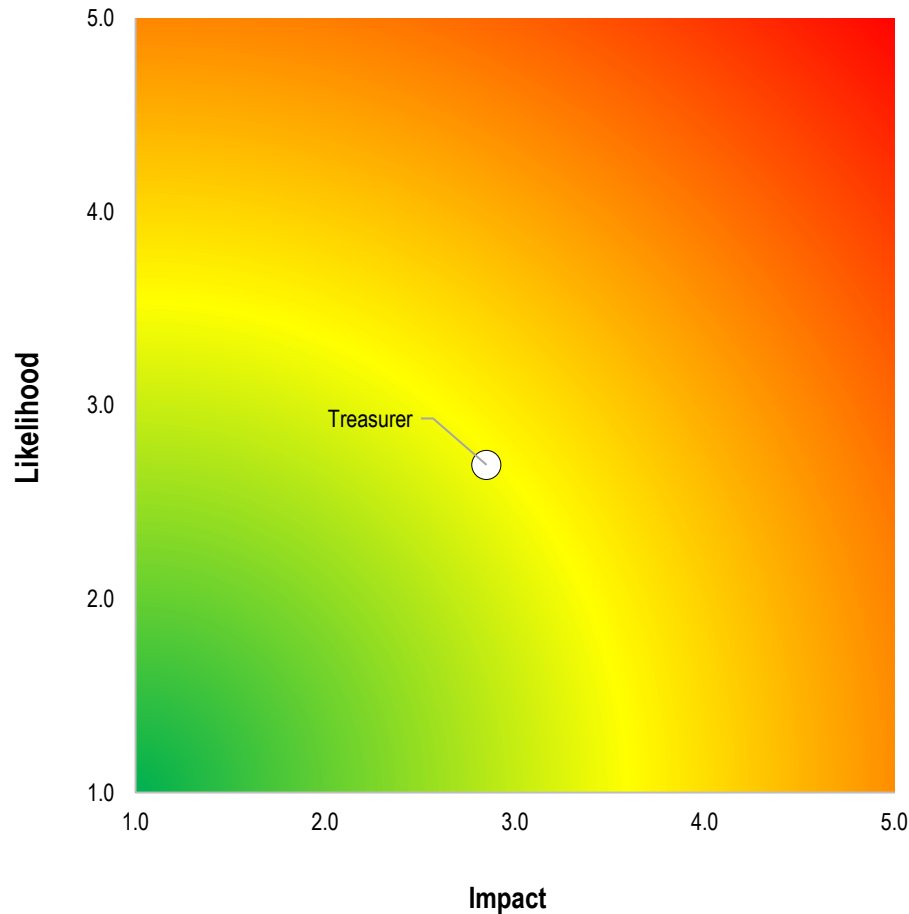
Core Functions: Provide property tax administration and financial management.

Factors Contributing to Risk Assessment: Office has a low to moderate level of funding/FTEs when compared to other departments/offices, but is responsible a significantly high level of cash or other high-risk assets; no past county performance audits, but subject to State Auditor audits.

Treasurer

DIVISION/PROGRAM	RESPONSIBILITIES	FACTORS CONTRIBUTING TO RISK SCORE
Administration	Administer property tax and special assessment billings, collections, and distributions, including real and personal property taxes, assessments, excise taxes, special levies and fees; provide financial management, including cash and debt management, investments, management of banking services, warrant payment processing, financial reporting and accounting; manage \$1.1 billion in public monies and invest funds on behalf of the County and approximately 45 districts.	<p>Budget: \$0-3 million FTE: 1-10</p> <p>Inherent Risks: Ensuring accurate and timely tax billings; ensuring investment policies are fiscally sound and in line with best practices; ensuring compliance with investment policies and asset allocation; and engaging in effective cash management practices.</p>

Risk Rating Heat Map



Treasurer

Potential Audit Topic(s)

The operations of the Treasurer generally represents a moderate level of risk. Based on this risk assessment, a performance audit of the Treasurer could include the following three objectives:

- (1) Assess overall efficiency of tax administration operations, including billings, collections, and distributions.
- (2) Evaluate investment and cash management functions of the Treasurer, including the extent to which investment and cash management activities adhere to best practices and established investment policies.
- (3) Evaluate, in conjunction with the County Auditor's Office, processes surrounding real estate excise taxes, the split responsibilities between the Treasurer and the Auditor, and opportunities for efficiencies.

COUNTYWIDE RISK RATINGS

Countywide
Observations

Countywide Risk Ratings



ADDITIONAL AUDIT TOPIC OBSERVATIONS

**Countywide
Observations**

ADDITIONAL AUDIT TOPICS

- In addition to the department-specific audit topics identified in the preceding risk profiles, this risk assessment identified four additional audit topics that are not specific to any single department or program, but often involve multiple departments. Specifically:
 - **Records Management.** While Finance manages the Records Management Division, records management activities (including record management solutions, retention and destruction practices, and responding to public records requests) are carried out by every County department and represent a Countywide concern affecting the efficiency of County operations. A performance audit of Countywide records management activities could include the following objectives:
 - Evaluate the County's Record Retention Policy and its application Countywide, and determine the extent to which the record retention policy is cost-effective from a risk management perspective.
 - Evaluate public records request policies and protocols and determine the extent to which practices comply with state law and are cost-effective from a risk management perspective.
 - **Franchise Agreements.** The County administers different types of franchise agreements (cable, telecommunications, waste haulers, utilities, etc.). While each presents differing benefits to the County and its residents and businesses, the County has not conducted a performance audit of its overall approach to franchise agreements. A performance audit of the County's franchise agreements could include the following two objectives:
 - Determine Franchisees' compliance with franchise agreements.
 - Determine the extent to which the County is optimizing the benefit of such agreements, and the extent to which the agreements are consistent with best and leading practices.

ADDITIONAL AUDIT TOPICS (CONT'D)

- **The County's Court System.** The County's court system is made up of the Superior Court, Court Clerk, and the District Court. While neither department received a risk rating high enough to warrant placement on the proposed audit plan, when viewed collectively, the system is significant in size (e.g., budget and FTE) and complexity, and the efficiency of its operations affect other County offices, such as the Prosecuting Attorney, Assigned Counsel, and Sheriff. A performance audit of the system could include the following objectives:
 - Determine whether the Courts have established sound internal controls over cash collections, evidence storage, and other assets.
 - Evaluate whether the processes employed by the Courts to record judicial decisions and fee/fine collections ensures accuracy and correct distribution of fee and fine revenue.
 - Assess overall efficiency of court operations, case management, scheduling, and administration of key court programs.
- **COVID Response.** There are three primary performance audit topics to consider as it relates to the County's response to the pandemic:
 - An evaluation of the County's use of COVID relief funds, both with respect to compliance and how well the County put the funds to best use;
 - An evaluation of ongoing reimbursement claim processes with the purpose of ensuring that all allowable expenditures are identified; and
 - An evaluation of lessons learned as the County responded to the pandemic and implemented changes that impacted its operations, workforce, and practices.

ADDITIONAL AUDIT TOPICS (CONT'D)

- **Labor Agreements.** Several offices, departments, and courts have raised concerns relating to various inconsistencies between labor agreements, and overly cumbersome and bureaucratic administrative processes implemented to address these inconsistencies. A performance audit could identify the nature of these inconsistencies or inefficiencies, root causes, and potential measures to mitigate them.
- **Performance Measurement.** Offices and departments employ varying approaches to measuring performance and reporting performance. Methods are inconsistent and are not always easily available or transparent. A performance audit of the County's approach to performance measurement and reporting should focus on existing methods, best practices, and the efforts the County could undertake to better inform stakeholders, policymakers, and the public of the County's performance in carrying out core functions.
- **New Office Reviews.** The County has undergone certain department reorganizations, including the creation of new offices and departments—Conservation & Natural Resources, Social Justice, Recovery & Resilience, Public Records, etc. A performance audit could be designed to evaluate the structure, organization, and funding of the offices/departments early in their implementation and to provide recommendations to better ensure their success.
- **County Boards & Commissions.** Several offices and departments noted potential opportunities for improvement related to the existing structure and role of County boards and commissions, the methods employed by the County to engage residents in County government, and efficiencies related to both.

ADDITIONAL AUDIT TOPICS (CONT'D)

- **Policies and Procedures.** Several departments and office raised the potential opportunity to enhance the way countywide policies and procedures are maintained, updated, made available and communicated to all relevant parties, and consistently applied across County offices, departments, and Courts.
- **Countywide Collections.** Each department/office is responsible for administering collection efforts applicable to their core responsibilities, but the methods employed to utilize collections processes may be inconsistent throughout the County and opportunities may exist to enhance collection efforts.
- **Countywide Whistleblower Program.** An evaluation of best practices and alternatives available to the County.

PROPOSED AUDIT PLAN

**13 Proposed
Audit Topics**

POTENTIAL AUDIT TOPICS

Based on this risk assessment, we propose the following 13 audit engagements for the upcoming Performance Audit Plan:

1. The Office of Public Defense
2. Court Diversion Programs
3. Countywide Grant Administration Practices
4. Countywide Public Records Practices
5. Countywide Construction Management Practices
6. Department of Human Services' Grant and Contract Management Practices
7. Countywide Compliance with Procurement and Contracting Requirements
8. Countywide Approach to Performance Measurement and Reporting
9. Countywide Franchise Fee Oversight and Administration
10. Administration and Management of New County Departments and Offices
11. Paine Field Concessions and Leases
12. County's Facilities Maintenance Program
13. County's Court System

**George Skiles, Partner
Sjoberg Evashenk Consulting**

**455 Capitol Mall, Suite 700
Sacramento, CA 95814
(916) 443-1300**

george@secteam.com