

January 20, 2023

2023 Performance Audit

Background:

- 2023 Adopted Budget included \$65,000

Audit Plan	\$4,500
Audit	\$60,500

- 2023 Audit Plan & Audit Plan Memorandum received on 12/29/2023 and included the following **proposed audits (not ranked)**:

Audit	Proposed Budget
A.1. Court Diversion Programs	\$55,000
A.2. Countywide Grant Administration Practices	\$55,000
A.3. Countywide Public Records Practices	\$46,500
A.4. Countywide Construction Management Practices	\$90,000
A.5. Department of Human Services' Grant and Contract Management Practices	\$75,500
A.6. Countywide Compliance with Procurement and Contracting Requirements	\$60,000
A.7. Countywide Approach to Performance Measurement and Reporting	\$57,500
A.8. Countywide Franchise Fee Oversight and Administration	\$70,000
A.9. Administration and Management of New County Departments and Offices	TBD
A.10. Paine Field Concessions and Leases	\$60,000
A.11. County's Facilities Maintenance Program	\$65,000
A.12. County's Court System	\$90,000

- Recommended Audit** is A.5 for a budget of \$75,500

Next Steps:

Should Council choose to proceed with an audit for 2023, Council can direct staff to develop a Notice to Proceed for the selected Audit. The Motion authorizing the Notice to Proceed will come before Council for consideration.

If the cost of the selected audit is higher than the amount included in the adopted 2023 Budget, Council could consider a motion transferring funds from either Council Budget or NonDepartmental.