SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

AMENDED MOTION NO. 26-241

ISSUING A NOTICE TO PROCEED TO
COMPLETE A PERFORMANCE AUDIT

WHEREAS, Chapter 2.700 SCC establishes the Office of County Performance Auditor for the purpose of reviewing, evaluating, and reporting on the integrity of the county's financial management system, the accuracy of financial recordkeeping, compliance with applicable laws, policies, guidelines and procedures, and the efficiency and effectiveness of operations and programs; and

WHEREAS, the 2025-2026 Biennial Budget was adopted via Amended Ordinance 24-083 on November 25, 2024 and included $170,000 in expenditure authority for audits and audit related work in 2025 and 2026; and

WHEREAS, the County Council directed staff to prepare a motion authorizing a Notice to Proceed for a 2026 Audit; and

NOW, THEREFORE, ON MOTION, the Snohomish County Council issues a Notice to Proceed to the Performance Auditor to complete the audit as scoped in Attachment A.1 for the cost of $85,000.

PASSED this 24th day of June, 2026.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

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Council Chair

ATTEST:

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Deputy Clerk of the Council

ATTACHMENT A.1

2026 Audit Plan Item

A.1. Performance Audit of Snohomish County's Road Fund.

Audit Objective

To determine the appropriateness of Road Fund expenditures and the Fund's long-term sustainability.

Audit Scope

Existing practices, including a review of activities during the five Fiscal Years 2022-26.

Audit Approach

1) Interview Public Works personnel and review pertinent background information, applicable laws, ordinances, and policies and procedures related to administration of the Road Fund and key purposes of the Fund, such as:
   a) Construction of county, roads and related infrastructure
   b) Maintenance of county streets, roads and related infrastructure
      i) including information from asset management systems
   c) Inspection of roads, bridges, and related infrastructure
   d) Other countywide public works projects authorized by law
2) Obtain and review financial reports, CRAB reports, and grant reports showing the Funds revenue sources, revenues, and expenditures during the audit scope.
3) Obtain and review the capital improvement plan identifying capital projects to be funded by the Road Fund, as well as internal departmental plans detailing the construction, maintenance, inspection and other activities expected to be funded by the Road Fund.
4) Determine the intended use of the Road Fund, when funding sources were last evaluated and last revised, and whether the Fund is generally sufficient to cover the costs associated with the activities for which it was intended. Include key performance indicators.

Proposed Schedule & Budget

We propose to complete this audit engagement within a 9-month timeframe, commencing in July 2026, and estimate a budget of $85,000.