

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

MOTION NO. 24-028

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 2024 Budget was adopted via Amended Ordinance 23-121 on November 8, 2023, and included \$85,000 in expenditure authority for audits and audit related work in 2024; and

WHEREAS, the Performance Auditor submitted the 2024 Audit Plan & Audit Approach Memorandum dated December 31, 2023, which included a list of five possible audits for the County Council to consider; and

WHEREAS, the Audit Plan & Audit Memorandum was adopted by Motion 24-015 on January 16, 2024; and

WHEREAS, the County Council directed staff to prepare a motion authorizing a Notice to Proceed for a 2024 Audit;

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 for the cost of \$75,000.


PASSED this 23rd day of January, 2024.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington



Council Chair

ATTEST:



Deputy Clerk of the Council

Attachment A: Audit Scope – Executive & Council Efficiency Study

Propose Audit Engagement

Performance Audit of the Structure and Staffing of the Executive Office and Council Office

Audit Objective

Determine the efficiency and effectiveness of the staffing structures of the Executive Office and Council Office.

Audit Scope

Existing and past staffing structures of both offices, including historical trends over the past ten calendar years.

Audit Approach

- Conduct interviews with management and key staff of the Executive Office and Council Office to identify key roles and responsibilities and to gain an understanding of the organizational structure of each office, the functional responsibilities of key personnel and organizational units, and the allocation of workload to such units and personnel.
- Review relevant background documents, such as strategic plans, mission and goals, budget information, performance metrics, annual reports, relevant statutes, and other general information regarding the role, responsibilities, functions, performance, and initiatives of the two offices.
- Review job descriptions and classification specifications for key personnel and, if warranted, initiate the completion of position description questionnaires to gain an understanding of the contemporary roles and responsibilities of staff and management with both offices. Understanding that a classification and compensation study may already be underway, this step may include a review of the work performed by the consultant as it relates to the Executive Office and Council Office.
- Evaluate the organizational structures of each office, including reporting relationships, span of control, and the allocation of staffing resources.
- Conduct benchmark research to gain an understanding of the structures of Executive and Council offices in other similarly situated counties and, possibly, cities.
- Obtain and analyze historical budget and staffing data for both offices.
- Obtain and review the allocation of workload, including workload indicators, output or outcome indicators, and other evidence of the work performed and accomplished with existing staffing resources, and otherwise measure the quantity and necessity of the work performed.
- Assess, given the responsibilities of both offices, what work is and is not accomplished with the positions currently allocated to each office.

Preliminary Proposed Budget

We propose to complete this audit engagement with a budget of \$75,000.