

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

MOTION NO. 21-412

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 Snohomish County 2022 Budget included a budget condition requiring an audit of the Office of Public Defense and the Snohomish County Public Defender's Association; and

WHEREAS, Council approved the 2022 Budget on November 9, 2021 by Ordinance 21-093; and

WHEREAS, the Office of Public Defense and the Snohomish County Public Defender's Association have requested the audit be expedited; and

WHEREAS, the Performance Auditor estimates the cost of the audit at \$60,000; and has included a scope for the proposed audit in Attachment A; and

WHEREAS, there are sufficient funds in the 2021 Council appropriations to cover any audit costs incurred in 2021; and

WHEREAS, the Agreement for Professional Services with Sjoberg-Evashenk (see Motion 15-274) provides that Council will direct Council staff to issue a Notice to Proceed before work can begin on a performance audit; and

NOW, THEREFORE, ON MOTION, the Snohomish County Council directs Council staff to issue a Notice to Proceed to the Performance Auditor to complete the audit as scoped in Attachment A for the cost of \$60,000.

PASSED this 15th day of November, 2021.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington



Council Vice-Chair

ATTEST:



Asst. Clerk of the Council

PROPOSED AUDIT (2021)

Propose Audit Engagement

Performance Audit of the Office of Public Defense

Audit Objective

Determine the efficiency and effectiveness of the Office of Public Defense, including the sufficiency of staffing to support key functions and responsibilities and the adequacy of OPD's oversight of contracted services.

Audit Scope

Existing practices, including a review of activities during Calendar Years 2018-2021.

Audit Approach

The following applies to both the Office of Public Defense (OPD) and the Snohomish County Public Defender's Association (SCPDA):

- Conduct interviews with management and staff of Office of Public Defense and the Snohomish County Public Defenders Association to identify key roles and responsibilities and to gain a high-level understanding of business processes, systems, resource allocation, and workload management.
- Request and review relevant documents, such as strategic plans, mission and goals, financial reports, budget-to-actual reports, workload allocation and monitoring tools, among others.
- Review policies and procedures, laws, codes, rules, and regulations impacting the OPD, and evaluate the methods employed by the office to monitor and ensure compliance with all required performance metrics and thresholds.
- Request and review reports, key performance indicators, and metrics used by OPD and SCPDA and reported to the County Executive Office and County Council to measure and assess the performance of the OPD and its ability to fulfill its mission and objectives.
- Identify any backlogs, quality concerns, overtime usage, or other indicators of potential resource limitations and the impact on OPD's ability to fulfill its responsibilities.
- Review practices to verify established processes are followed, requirements met, and controls working as intended.

Preliminary Proposed Budget

We propose to complete this audit engagement with a budget of \$60,000.