



Pierce County Performance Audit Work Program



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Pierce County contracted with IntelliBridge Partners to conduct a Performance Audit Planning Assessment. The results of the assessment were used to inform the development of the Performance Audit Office's work program. This work program includes considerations for 10 County government programs and services that the Performance Audit Office plans to evaluate under the authority of the County Charter Section 2.20 (1) (f) for the period of February 2011 through December 2014. This program includes a short-term plan to conduct audits in the 2011 and includes considerations for intermediate and future term audits.

The plan reflects the Performance Audit Office's priorities of conducting audits that meet the following objectives:

1. Identify work for which there is a good business case for change to realize cost savings and enhance revenues.
2. Identify service improvements and process improvements that can be made without significantly increasing expenditures.
3. Identify realistic opportunities to improve performance data and measurement systems.

Criteria used to select audit topics

We used the following criteria to identify and prioritize performance audit topics for consideration:

- A. **Use improvement opportunities** – The Performance Audit Planning Assessment identified opportunities among eight County departments.
- B. **Past Audit History** – We reviewed past audits conducted by our office. Departments, programs, and services that have not been audited within the past five years were considered.
- C. **Inherent Risk** – Certain programs and services have higher risk due to the size of budgets, statutory compliance requirements, or substantial need for change.
- D. **Professional Judgment** – We applied our professional judgment in some areas as applicable.

Time Period

The Performance Audit Office is reporting to the Rules Committee in 2011 until a more permanent organizational structure is finalized. As a result, we are only considering audits during this one-year period and formulating priorities for subsequent years.

Performance Audit Work Program

The Performance Audit Office's work program is broken into three periods:

1. **Performance audits initiated in 2011** – these are audits that are intended to begin in 2011.
2. **Performance audits under consideration** – these are audits that are intended to be implemented in the near future or could be considered for 2011 with available time and resources.
3. **Performance audits for future consideration** – these are audits for consideration in the longer term and could be initiated as resources are available.

This work program is the best estimate of audit considerations and is subject to change as new audit resources are available or conditions change.

Performance Audits Initiated in 2011

- Remann Hall Feasibility Study (Juvenile Court)
- Training and Development Program Compliance Review
- Consolidation of Natural Resource Management Activities Feasibility Study

Performance Audits Under Consideration

- Evaluation of Countywide IT Governance
- Assessment of Countywide Property Utilization and Management
- Evaluation of Essential Functions Succession Planning Efforts

Performance Audits for Future Consideration

- Evaluation of County User Fees
- County Consolidation Case Study: Community Connections
- Regional Coordination Feasibility Study
- Cost Effectiveness Analysis of Planning and Land Services Activities

Potential Work Program Topics

The following is a comprehensive performance audit topics list based on the results of the performance audit planning assessment, audits requested by the council through ordinance, and others through professional judgment. The scope and objectives presented below are subject to change during the audit scoping phase when the audit is initiated.

Performance Audits Requested by the County Council

The County Council through budget ordinances requested the following audits. There may be opportunities to coordinate these performance audits with other planned audits. For example, training and development program compliance review could potentially be conducted in coordination with a succession planning review (Performance Audit ID #6).

ID	Project	Primary Objectives	Estimated Hours
1	Remann Hall Feasibility Study (Juvenile Court)	County Council initiative 1. Is it financially and operationally feasible to integrate the administration of the detention function with the Corrections Bureau? 2. Do alternative strategies exist to enhance service delivery?	800 hours
2	Training and Development Programs Compliance Review	County Council initiative 1. To what extent do county training and development programs meet local, state, and federal training requirements? 2. What actions are needed to ensure full compliance?	240 – 300 hours

Performance Audits Initiated in 2011

The following are performance audits we recommend to be initiated in 2011. While the subject matter is specific to natural resources, a performance audit in this area could be used as a framework for informing other county consolidation initiatives. Furthermore, county management could use the tools and methods used by the study to review other potential consolidation initiatives.

ID	Project	Primary Objectives	Estimated Hours
3	Feasibility study: Consolidation of natural resource management activities	1. To what extent can natural resource management functions and activities be consolidated? 2. Are there economies of scale and efficiency gains by consolidating? 3. What organizational structures and systems can be used for this consolidation using existing resources?	1,000-1,200 hours

Performance Audits under Consideration

The following audits are for consideration in the next audit year. If additional audit resources are available, these topics could be escalated to 2011. These performance audits are primarily focused on countywide functions. However, a performance audit could provide an in depth analysis on specific departments.

ID	Project	Primary Objectives	Estimated Hours
4	Organizational analysis: Evaluation of countywide IT governance structures and processes	<ol style="list-style-type: none"> 1. Is the County's IT governance and decision-making model leading to better outcomes in the areas of service delivery and cost containment? 2. How effective are IT decisions at minimizing and reducing ongoing maintenance costs? 3. Do alternative approaches exist to make IT decisions more strategic? 	700 hours
5	Assessment of countywide property utilization and management	<ol style="list-style-type: none"> 1. Are facilities management organizational structures optimized to reduce countywide facilities costs? 2. Are there inefficiencies in the County's facilities portfolio and are opportunities to consolidate? Are there low value properties with high maintenance costs? 3. How do County facilities cost compared to similar governmental jurisdictions? 	1,200 hours
6	Evaluation of essential functions succession planning efforts	<ol style="list-style-type: none"> 1. Are County departments and offices documenting their key business processes and do they have succession plans in place? 2. What are the key areas of risk to the County? 	350 hours

Performance Audits for Future Consideration

The following performance audits are for future consideration when the Performance Audit Office structure is formalized and approved. These performance audits are more specific in subject matter and can be considered earlier as conditions change.

ID	Project	Primary Objectives	Estimated Hours
7	Evaluation of County user fees	<ol style="list-style-type: none"> 1. Are user fees appropriate and reasonable? 2. Do alternative user fee strategies exist to ensure access to those who cannot pay but also charge those who can pay an appropriate fee? 3. Are user fees charged and collected efficiently? 	1,200 hours

ID	Project	Primary Objectives	Estimated Hours
8	County Consolidation Case Study: Community Connections	<ol style="list-style-type: none"> 1. To what extent has the consolidation of Community Services and Human Services led to improved service delivery and cost reduction? 2. Are there leading practices from the consolidation that could be implemented for other county consolidation initiatives? 	400-475 hours
9	Feasibility Study: Regional coordination opportunities assessment	<ol style="list-style-type: none"> 1. Are there realistic opportunities to coordinate services with regional governmental jurisdictions? 2. Are there realistic opportunities to partner with private companies to coordinate services? 	320 – 400 hours
10	Cost effectiveness review of Planning and Land Services activities	<ol style="list-style-type: none"> 1. What is the cost of public disclosure requests and information requests at the Planning and Land Services Department? 2. Do alternative strategies exist to provide the required service while reducing costs or passing costs to the requester? 3. What are the best practices and options that can be implemented at other departments? 	550 hours

Additional Considerations

Other Areas of Review

This work program is based on the results of the Performance Audit Planning Assessment. The assessment reviewed eight county departments and did not include the elected offices. The Performance Audit Office should consider including performance audits of these functions as well.

Performance Audits as a Management Tool

Performance Audits, when used effectively, can be an effective management tool. Although a performance audit may focus on a specific topic, other departments can use the findings and recommendations as a framework for similar initiatives. For example, a study of consolidating natural resource management functions and activities may identify organizational structures and management practices that could be applied to other consolidation initiatives.