



# Pierce County

## Performance Audits


---

955 Tacoma Avenue South, Suite 302A  
Tacoma, WA 98402  
Telephone (253) 798-4927 Fax (253) 798-4906

January 13, 2010

Memo:

To: Performance Audit Committee

From: Rick Talbert, Performance Audit Staff 

Subject: Administrative Costs of Youth Violence Prevention Program

As part the Performance Audit Committee's 2009 work plan, you instructed staff to review the process used by the county to administer the Youth Violence Prevention funds.

Ordinance No. 93-98 imposed a one-tenth of one percent sales and use tax for criminal justice purposes and designated that at least twenty-five percent of these tax revenues received in Pierce County (collected in the unincorporated areas) be expended on prevention and related preventative children's services.

Ordinance 2001-82, as amended by Ordinances Nos. 2005-49 and 2007-104s, provides that the Allocation Advisory Committee for Prevention Programs recommend distribution of these funds consistent with the guidelines in Ordinance 2001-82, as amended.

In 2009, \$1,712,500 was available through this fund. Of this, \$1,531,700 was distributed among 25 programs. The difference of \$180,800 reflects the administrative costs associated with the program.

Staff was asked to look at two of the programs that received the largest allocations. The programs are the Bethel School Districts Bethel Community Services Program and the Tacoma-Pierce County Health Department's Family Support Partnership. In 2009, Bethel received \$175,000 and the Health Department received \$450,000.

The question asked by the committee was whether these funds, once disbursed, were being further diluted with administrative charges applied by the agencies providing the services. In effect, were administrative charges being applied twice to the same award?

Staff talked with the representatives of both agencies responsible for the oversight of their programs and specifically inquired as to what portion of the funds received went to actual services provided and what portion if any, went to administer the contracts.



In both cases, the entire amount of the contract award went to direct services. Neither agency charged any administrative costs to the program.

In addition to the findings noted above, in September of 2009 the County Council adopted Ordinance No. 2009-59s, which directs the County to transfer the monthly allocation for the Health Department's Family Support Partnership, directly to the Health Department, which will administer the program itself.

In light of these findings, staff recommends that no further work is required on this topic and that it be considered closed.