



# After the performance audit

## What is the goal of follow up?

Working to ensure that recommendations are implemented furthers improvements in performance, accountability, and transparency in King County government.

## When does the Auditor's Office follow up on recommendations?

We follow up at intervals informed by your stated implementation timeline, any council deadlines, when a set of recommendations from the same report are likely to be ready.

## What should the department do to be ready for follow up?

- ✓ Identify a person who will be accountable for implementation
- ✓ Make an implementation plan
- ✓ Create and use a system for documenting your progress
- ✓ Call us any time

## Does the Auditor follow up when the Executive does not concur?

Yes. We follow up on every recommendation.

## What are the potential outcomes at follow up?

### DONE

If the recommendation has been fully implemented we call it "done" and we no longer follow up.

### CLOSED

If the recommendation has been resolved using an alternate approach or has been overtaken by events we call it "closed" and we no longer follow up.

### OPEN

If implementation of the recommendation has not yet begun we call it "open" and we continue to follow up.

Auditor sets a new follow up date

### PROGRESS

If we find that some efforts have been made but the recommendation has not been fully implemented or that we can't yet determine if the intended outcome has been reached we call it "progress" and continue to follow up.

Auditor sets a new follow up date

## How will the Auditor communicate the outcome of follow up?

Communication could take several forms:

- ✓ We will always post results on our website
- ✓ We will brief Councilmembers and staff upon request
- ✓ We will always communicate the outcome to Councilmembers and staff in writing
- ✓ We brief council committees upon request

## Can the Auditor work with departments to implement recommendations?

No. We can provide resources we found during audit work or answer questions about what was intended by the recommendation, but we can't participate in a way that would compromise our independence in further audit work in the area.