



# KING COUNTY AUDITOR'S OFFICE

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

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, or when a set of recommendations from the same report are likely to be ready.

## What should you do to be ready for recommendation 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 anytime

## What are the potential outcomes at recommendation follow-up?

### DONE



If you have fully implemented the recommendation, we call it "done" and we no longer follow up.

### PROGRESS



If you have made some efforts toward implementing the recommendation, but it has not been fully implemented or we cannot yet determine if the intended outcome has been achieved, we call it "progress" and continue to follow up.

### OPEN



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

### CLOSED



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

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

Communication could take several forms:

- We will always post results on our website
- We will always communicate the outcome to Councilmembers and staff in writing
- We will brief Councilmembers and staff upon request
- We will 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 cannot participate in a way that would compromise our independence in further audit work in the area.