

6 RESOLUTION NO. R2008-88
7
8

9 **A Resolution of the Pierce County Council Accepting the State Auditor's**
10 **Performance Audit Report on Open Public Records Practices**
11 **of 30 Government Entities and Requesting the Pierce County**
12 **Performance Audit Coordinator to Prepare and Submit an**
13 **Annual Report Regarding the County's Legislative**
14 **Implementation of the Audit Recommendations by July 1 of**
15 **Each Year as Required by RCW 43.09.470.**
16

17 **Whereas**, Initiative 900 was approved by the voters of the State of Washington
18 on November 8, 2005 and was codified, in part, as Revised Code of Washington (RCW)
19 43.09.470; and
20

21 **Whereas**, RCW 43.09.470 requires that the State Auditor "shall conduct
22 independent, comprehensive performance audits of state government and each of its
23 agencies, accounts, and programs; local governments and each of their agencies,
24 accounts, and programs; state and local education governmental entities and each of
25 their agencies, accounts, and programs; state and local transportation governmental
26 entities and each of their agencies, accounts, and programs; and other governmental
27 entities, agencies, accounts, and programs"; and
28

29 **Whereas**, RCW 43.09.470 further requires the State Auditor to "review and
30 analyze the economy, efficiency, and effectiveness of the policies, management, fiscal
31 affairs, and operations of state and local governments, agencies, programs, and
32 accounts" and to conduct these performance audits in accordance with the United
33 States general accounting office government auditing standards; and
34

35 **Whereas**, pursuant to this state mandate, the State Auditor conducted a
36 performance audit of open public records practices at 30 government entities, Pierce
37 County being one of those entities; and
38

39 **Whereas**, the State Auditor's report on that audit was issued on May 19, 2008;
40 and
41

42 **Whereas**, pursuant to RCW 43.09.470, the legislative body of the jurisdiction
43 audited must hold at least one public hearing on or before thirty days after the
44 performance audit report is issued for the purpose of considering the findings of the
45 audit and to receive comments from the public; and
46



1 **Whereas**, the Pierce County Council held a public hearing on June 17, 2008, to
2 consider the findings of the State's Performance Audit Report on Open Public Records
3 Practices and to take public comment thereon; and
4

5 **Whereas**, for performance audits of local governments and their agencies and
6 programs, the local legislative body must consider the State Auditor reports in
7 connection with its spending practices; and
8

9 **Whereas**, the legislative body of the entity audited is required to submit an
10 annual report by July 1 of each year detailing the status of the legislative
11 implementation of the audit recommendations, providing justification for
12 recommendations not implemented, and detailing other corrective action taken; **Now**
13 **Therefore**,

14
15 **BE IT RESOLVED by the Council of Pierce County:**
16

17 Section 1. The Pierce County Council hereby accepts the State Auditor's
18 Performance Audit Report on Open Public Records Practices, confirms its consideration
19 of the audit findings and its receipt of public comment thereon.
20

21 Section 2. The Performance Audit Coordinator for Pierce County is hereby
22 requested to prepare and submit an annual report by July 1 of each year detailing the
23 status of the legislative implementation of the State Auditor's recommendations. The
24 report shall include justification for audit recommendations not implemented as well as
25 details of other corrective action taken.
26

27 **ADOPTED this _____ day of _____, 2008.**
28

29 ATTEST:

PIERCE COUNTY COUNCIL
Pierce County, Washington

30
31
32
33
34 _____
Denise D. Johnson
35 Clerk of the Council
36

Terry Lee
Council Chair

