

Status Report on Implementation of Office of City Auditor Recommendations as of December 2022

June 8, 2023

David G. Jones, City Auditor



Seattle Office of City Auditor

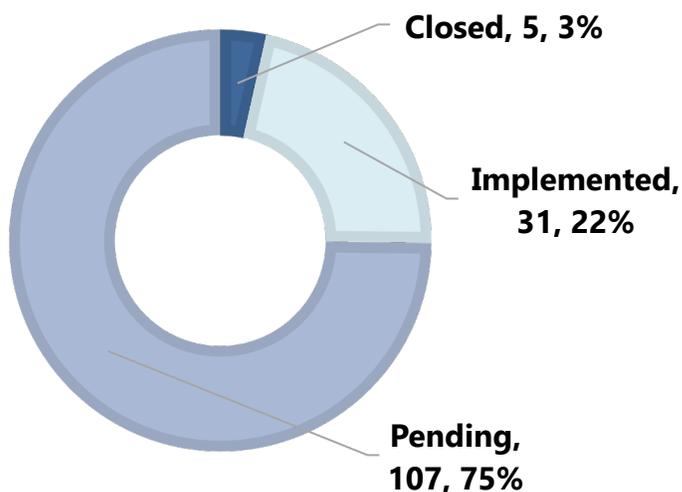
Status Report on Implementation of Office of City Auditor Recommendations as of December 2022

Summary and Results

The Office of City Auditor follows up annually on the implementation status of its audit recommendations and reports the results to the Seattle City Council. This process provides an opportunity for our office, the City Council, and audited City departments to review the results of our past audit work. We appreciate the cooperation of the many City departments involved in this effort.

This report details the status of recommendations reported as “pending” in our [previous May 2022 follow-up report](#) and new recommendations contained in the audit reports we published during 2022. In 2022, we tracked 143 recommendations contained in 29 audit reports.¹ As of December 31, 2022, 22 percent of the recommendations (31 out of 143) were implemented, 75 percent (107 out of 143) were pending, and three percent (five out of 143) were closed (no further follow up planned).

Recommendation Status as of
12/31/2022



Status Categories

IMPLEMENTED: We determined that the recommendation or the intent of the recommendation has been met, or we see significant progress has been made and there is no barrier to its full implementation.

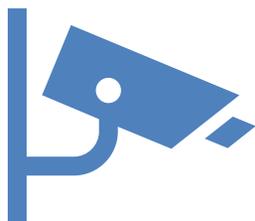
PENDING: We determined that implementation is in process or is uncertain, and additional monitoring is warranted. We will follow up on these recommendations in the future.

CLOSED: We decide to close recommendations and no longer follow up when:

1. The recommendation is no longer relevant,
2. Implementation is not feasible,
3. The audited entity’s management does not agree with the recommendation and is not planning to implement the recommendation, or
4. The recommendation was considered by the City Council but not adopted.

¹ See Appendix A.

2022 Recommendation Follow-up Report Highlights



Audits of Surveillance Technology

Ordinance 125376 requires the City Auditor to review the City's use of City Council-approved non-police surveillance technologies. In 2022, our office completed its initial reviews of these technologies by issuing reports on the Seattle Fire Department's [computer-aided dispatch technology](#) and its [hazardous materials and emergency scene cameras](#), and Seattle City Light's [current diversion technologies](#). These three reports contained a total of 36 recommendations.

In 2022, the Seattle Department of Transportation (SDOT) reported that it had implemented all nine of the recommendations contained in our December 2020 report on [license plate readers](#). It also reported that it stopped using the system and physically dismantled it, which means our office no longer needs to conduct an annual review of this technology.

In 2022, we also published our second report on SDOT's [closed-circuit television \(CCTV\) traffic cameras](#). SDOT has implemented all 19 recommendations made in the initial [June 2021 CCTV report](#).

As required by Ordinance 125376, in 2023 our office will conduct annual reviews of the non-police surveillance technologies mentioned in the reports cited above.

Oversight of the Seattle Police Department

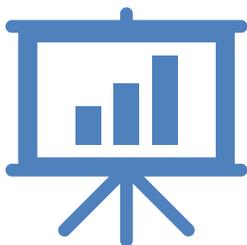


In 2022, our office followed up on recommendations directed at the Seattle Police Department (SPD) from previous audits covering the topics of public disclosure requests, overtime, special events, and hate crimes.

- One important recommendation from the City Council-requested [March 2015 report on SPD's public disclosure process](#) remains open because SPD has not yet developed a staffing model to estimate the optimal number of staff to handle its workload of public records requests. The implementation of this recommendation would help SPD determine how best to address the growing volume of public disclosure requests that it must process and the attendant risks this poses to the City of Seattle.

- Seven recommendations remain open from our [April 2016 report on SPD's management of overtime](#) that was requested by then Police Chief Kathleen O'Toole. As we reported last year, these recommendations are still open largely due to the need for a new software solution.
- As we reported last year, 12 recommendations remain open from our December 2017 report required by Ordinance 124860 on [SPD's staffing and cost recovery for work performed at special events held in Seattle](#) mainly because of the need for decisions to be made on cost recovery policies for special events and the need for a new software solution.
- As we reported last year, one of the 11 recommendations we made in our [September 2017 phase one report on hate crimes](#), requested by Councilmember Lisa Herbold, remains open because SPD has not implemented certain activities we suggested such as updating its policy manual or creating a checklist for identifying hate crimes.

Note that although performance audits of SPD are now under the jurisdiction of the Office of Inspector General, we will continue to follow up on the SPD recommendations made by our office until they are fully implemented or closed.



The City of Seattle Should Use a Data Dashboard to Track its Progress in Addressing Unsanctioned Encampments

In our [July 2022 report](#), requested by Councilmembers Andrew Lewis and Lisa Herbold, we recommended that the City of Seattle should develop and regularly update a data dashboard to track its progress addressing unsanctioned encampments. Our report noted that the City launched its [One Seattle Homelessness Action Plan](#) website, which includes some of the metrics that we proposed to help the City determine whether conditions related to unsanctioned encampments are getting better or worse. The One Seattle Homelessness Action Plan indicated that the Mayor's Office "will continue to update and add metrics to track progress and drive accountability." We will keep monitoring this in 2023.



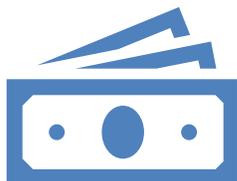
Seattle Municipal Court Probation

In 2022, the Seattle Municipal Court made significant progress on responding to the 14 recommendations made in our City Council-requested September 2021 report [Assessment of Seattle Municipal Court Probation Racial and Ethnic Proportionality](#). The Court reported that as of the end of 2022, it had implemented 12 of our recommendations, which leaves only two recommendations remaining open.



Seattle City Light Customer Care and Billing

As of the end of 2022, Seattle City Light had implemented 14 of the 16 recommendations we made in our April 2020 report [Seattle City Light Customer Care and Billing Audit](#) that was requested by Councilmember Teresa Mosqueda. Two recommendations from this report remain open.



Seattle City Employees' Retirement System

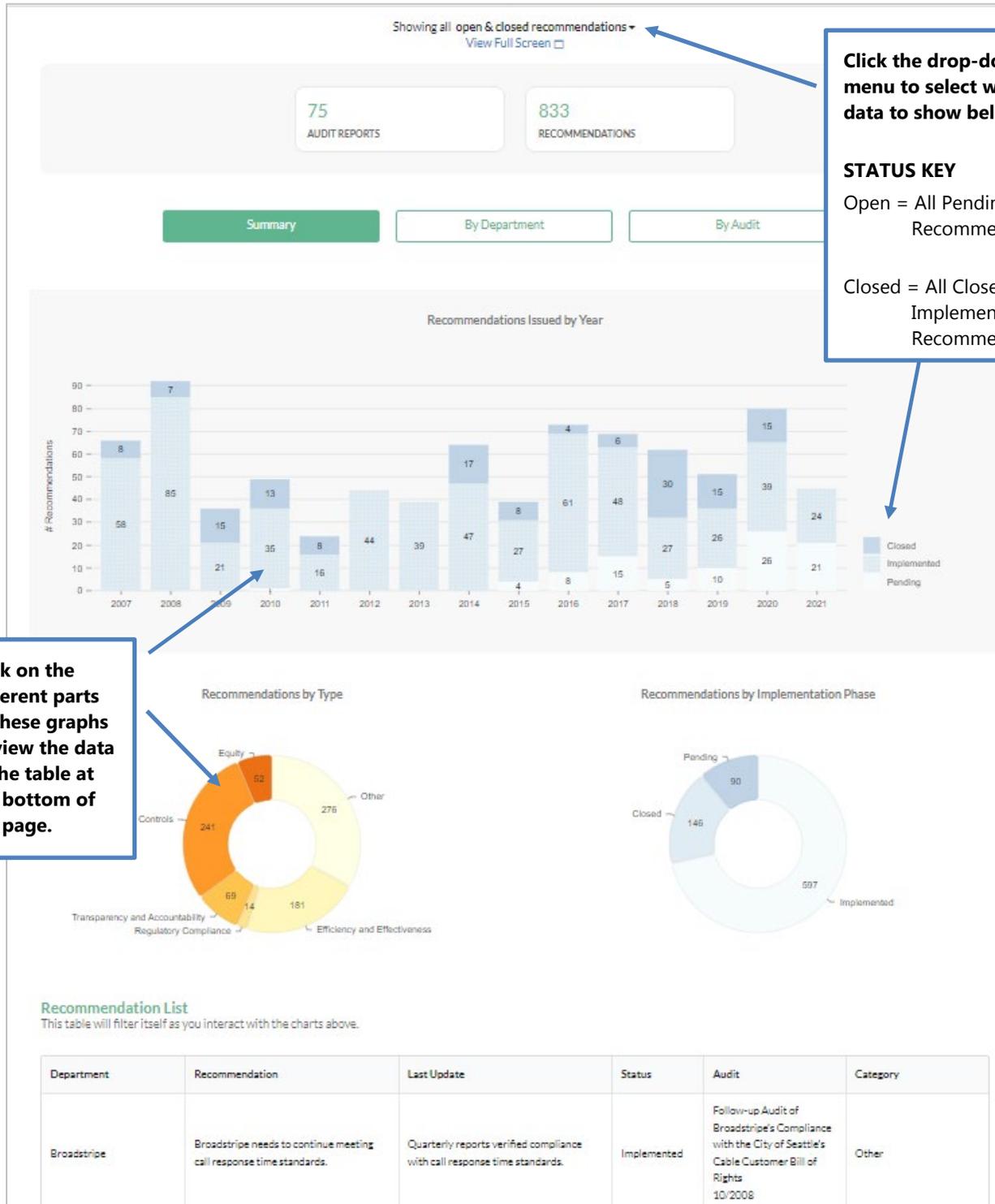
In our May 2019 report [City of Seattle Financial Condition 2017](#), we supported the Seattle City Employees' Retirement System's (SCERS) and the City's decision to maintain a stable employer contribution rate and continue to fund SCERS at or above the actuarially determined rate to help them achieve full funding by 2042.

In 2022, SCERS was funded at a contribution rate of 25.56 percent, the same as for 2021 and higher than the 2022 actuarially required contribution rate of 24.68 percent. For 2023, the City approved a contribution rate of 25.06 percent, the same as the actuarially required rate. We consider the recommendation pending as the City will need to continue funding SCERS at or above the actuarially required contribution rate in subsequent years to fully fund the pension liability by 2042. We will consider this recommendation implemented when the pension liability is fully funded.

See Our Website for Detailed Recommendation Status Data

Information about the status of our recommendations is available as an [interactive dashboard](#), allowing users to review, sort, and further examine the results of our follow-up work. Below is an example screen shot of the summary page from the dashboard.

[Please visit our website to view the latest data.](#)



Click the drop-down menu to select what data to show below.

STATUS KEY
 Open = All Pending Recommendations
 Closed = All Closed or Implemented Recommendations

Click on the different parts of these graphs to view the data in the table at the bottom of the page.

Appendix A

Reports Included in the 2022 Annual Recommendation Follow-up Process

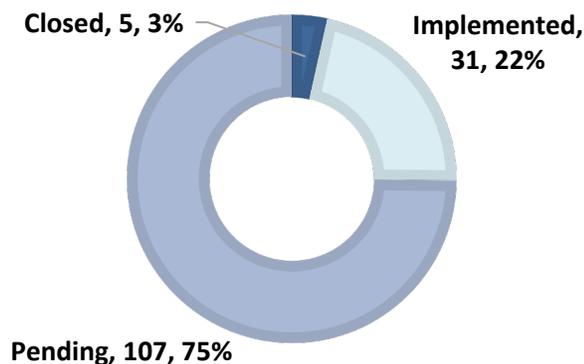
1. Surveillance Technology Usage Review: Seattle City Light Current Diversion Technologies
2. Action is Needed to Explore Ways to Offer an Evidence-Based Treatment for People Who Use Methamphetamine
3. Surveillance Technology Usage Review: Seattle Fire Department Computer-Aided Dispatch
4. Surveillance Technology Usage Review: Seattle Fire Department Hazardous Materials and Emergency Scene Cameras
5. The City of Seattle Should Use a Data Dashboard to Track its Progress in Addressing Unsanctioned Encampments
6. Audit of Seattle Police Department Patrol Vehicle Procurement
7. Seattle Public Utilities Residential Solid Waste Billing Controls Audit
8. Surveillance Usage Review: Seattle Department of Transportation Closed Circuit Television (CCTV) Traffic Cameras
9. Seattle's Sidewalk Maintenance and Repair Program
10. Assessment of Seattle Municipal Court Probation Racial and Ethnic Proportionality
11. Evaluation of Compliance with Ordinance 125873: Notice of Intent to Sell
12. Follow-up Audit of Workers' Compensation: Return-to-Work Program
13. Special Events – Police Staffing and Cost Recovery
14. Seattle City Light Customer Care and Billing Audit
15. Seattle City Light Billable Pole Attachments and Pole Replacements Audit
16. Seattle City Light Billable Services Audit
17. Seattle Fire Department – Special Event Cost Recovery
18. The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach
19. Homeless Contracts Management Audit
20. Follow Up on Recent Loss Reports Filed by the Information Technology Department
21. Audit of New Customer Information System (NCIS) Implementation
22. Seattle Minimum Wage Enforcement Audit
23. Seattle Police Department Overtime Controls Audit
24. Audit of the Seattle Police Department's Public Disclosure Process
25. Review of Hate Crime Prevention, Response, and Reporting in Seattle
26. Seattle Public Utilities Wholesale Water Sales
27. City of Seattle Financial Condition
28. Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted
29. Surveillance Usage Review: Seattle Department of Transportation License Plate Readers

Appendix B

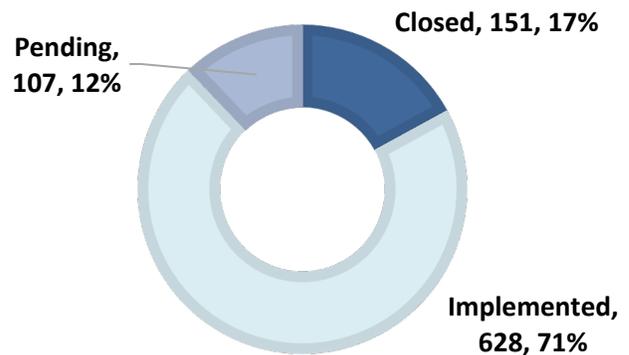
How Does the Office of City Auditor Follow Up on Recommendations?

After we complete an audit report, we add the report’s recommendations to our tracking database. Our office verifies the status of recommendations by following up with the appropriate City departments. The chart on the left below represents our follow-up progress during 2022 and the chart on the right represents the cumulative follow-up progress from January 2007 through December 2022. We have tracked 886 recommendations contained in 82 audit reports issued in that period. As of December 31, 2022, 71 percent (628 out of 886) were implemented, 12 percent (107 out of 886) were pending, and 17 percent (151 out of 886) were closed (categorized as no further follow-up planned).

Recommendation Status as of December 31, 2022



Recommendation Status Summary 2007 – 2022



Status Categories

Implemented

We determined that the recommendation or the intent of the recommendation has been met, or we see significant progress has been made and there is no barrier to its full implementation.

Pending

We determined that implementation is in process or is uncertain, and additional monitoring is warranted. We will follow up on these recommendations in the future.

Closed

We decide to close recommendations when either: 1) the recommendation is no longer relevant; 2) implementation is not feasible; 3) the audited entity’s management does not agree with the recommendation and is not planning to implement the recommendation; or 4) the recommendation was considered by the City Council but not adopted. We will no longer follow up on these recommendations.

Appendix C

Office of City Auditor Mission Statement

Our Mission:

To help the City of Seattle achieve honest, efficient, and equitable management and full accountability throughout City government. We serve the public interest by providing the City Council, Mayor and City department heads with accurate information, unbiased analysis, and objective recommendations on how best to use public resources in support of the well-being of Seattle residents.

Background:

Seattle voters established our office by a 1991 amendment to the City Charter. The office is an independent department within the legislative branch of City government. The City Auditor reports to the City Council and has a four-year term to ensure their independence in deciding what work the office should perform and reporting the results of this work. The Office of City Auditor conducts performance audits and non-audit projects covering City of Seattle programs, departments, grants, and contracts. The City Auditor's goal is to ensure that the City of Seattle is run as effectively, efficiently, and equitably as possible in compliance with applicable laws and regulations.

How We Ensure Quality:

The office's work is performed in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. These standards provide guidelines for audit planning, fieldwork, quality control systems, staff training, and reporting of results. In addition, the standards require that external auditors periodically review our office's policies, procedures, and activities to ensure that we adhere to these professional standards.

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