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Status Report on Implementation of Office of City Auditor Recommendations as of December 2018

May 15, 2019

Seattle Office of City Auditor

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Report Summary

We tracked 657 recommendations contained in 58 audit reports issued from January 2007 through December 2018. As of December 31, 2018, 72 percent of the recommendations (474 out of 657) were implemented, 17 percent (113 out of 657) were pending, and 11 percent (70 out of 657) were categorized as no further follow-up planned.

Status Report on Implementation of Office of City Auditor Recommendations as of December 2018

Status Report on Audit Recommendations

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.

Scope

Since 2010, we tracked 657 recommendations contained in 58 audit reports¹ issued from January 2007 through December 2018.

This report describes the status of recommendations reported as “pending” in our previous follow-up report² and new recommendations contained in our 2018 audit reports³

Methodology

After we complete an audit report, we add any recommendations made in it to our tracking database. The next step in our process is to have an auditor identify and verify the status of recommendations by following up with the appropriate City departments and/or responsible individuals and obtaining testimonial or documentary evidence.

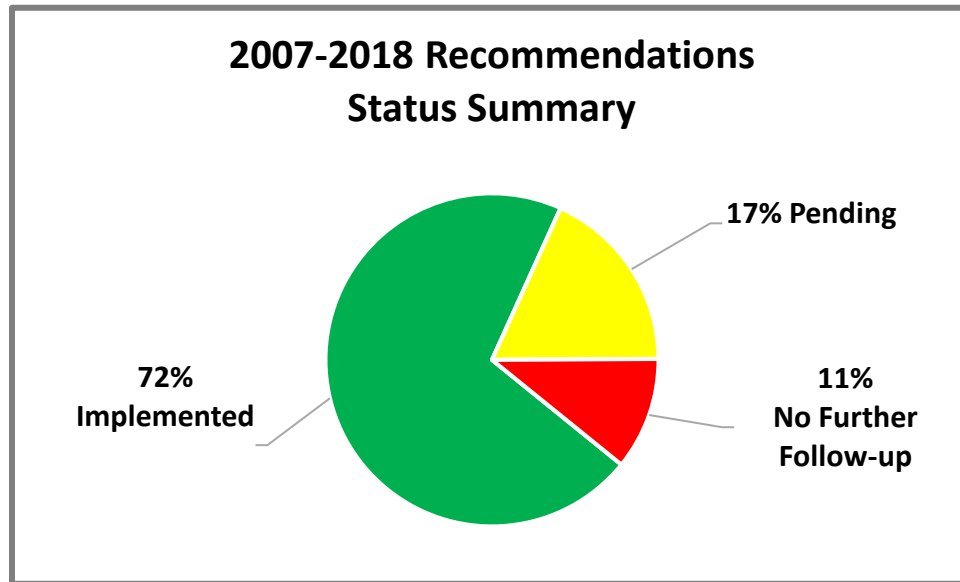
¹ See Appendix A.

² [Status Report on Implementation of Office of City Auditor Recommendations as of December 2017](#), published April 17, 2018

³ Seattle Public Utilities Wholesale Water Sales (March 15, 2018) and Review of Navigation Team 2018 Quarter 1 Report (October 2, 2018).

Summary and Results

We tracked 657 recommendations contained in 58 audit reports issued from January 2007 through December 2018. As shown in the chart below, as of December 31, 2018, 72 percent (474 out of 657) had been implemented, 17 percent (113 out of 657) were pending, and 11 percent (70 out of 657) were categorized as no further follow-up planned.



Categories of Recommendation Status

For reporting purposes, we assigned recommendations into one of the following categories:



Implemented

We reviewed the status information provided by the audited entity and either:

1. agreed that the recommendation or the intent of the recommendation had been met (i.e., with an alternative approach), or
2. concluded that it is in the process of being implemented and we see no barrier to its full implementation.



Pending

We categorized a recommendation as pending when its implementation is in process or is uncertain, and additional monitoring is warranted. In some cases, implementation requires City Council/Mayoral decision(s).



No Further Follow-up Planned

We categorized a recommendation for “no further follow-up planned” when it met one of the following conditions:

1. The recommendation is no longer relevant. (i.e., circumstances have changed, e.g., a program no longer exists).
2. The recommendation’s implementation is not feasible due to factors such as budget and/or staffing limitations, contractual issues, etc.

3. The audited entity's management does not agree with the recommendation and is not planning to implement the recommendation.
4. The recommendation was considered by the City Council but not adopted.

Please see Appendix B for a list of the recommendations in the four categories for "No further Follow-up Planned" in this report.

Please see Appendix C for a summary of implementation status of recommendations by year of audit report publication.

Status of Audit Recommendations as of December 31, 2018

Report Title (publication date)	Rec # ⁴	Description	Status as of December 31, 2018	2018 Update Comments
Management of City Trees (May 15, 2009)	163	The City should adopt new tree regulations for tree protection on private property.	Pending	As directed by the October 2017 Executive Order on Tree Protection , the Seattle Department of Construction and Inspections (SDCI) was to update the definition of exceptional and hazardous trees, and produce a new Director’s Rule that defines how fines will be levied when illegal tree removal occurs. SDCI developed Director’s Rule 17-2018, Calculating Tree Valuations and Civil Penalties for Tree Protection Code Violations . Effective May 14, 2018, this Director’s Rule defines the penalties for illegal removal of trees. Additionally, City Councilmember (CM) Johnson with Council Central Staff began working on an update to the Tree Protection Regulations. SDCI worked with CM Johnson and Council Central staff providing input on the technical and implementation portions of the proposed regulations. As part of the proposed regulations, the term "exceptional tree" was replaced with a broader definition of trees that would be regulated, and the requirements for mitigation of hazardous trees removal were included. As a result, SDCI, did not update the definition of exceptional and hazardous trees. The City Council discussed the proposed update to the tree regulations several times at the Planning, Land Use & Zoning (PLUZ) Committee meetings and held a public hearing on the proposed ordinance. SDCI wrote the State Environmental Policy Act (SEPA) determination decision on Council’s proposed tree update ordinance and that SEPA determination was appealed. The appeal has delayed the proposed update to the tree regulations. In 2019 SDCI will work to update the definitions of exceptional and hazardous trees and will work on updating the regulations as directed by the Mayor and City Council.
	164	The Department of Planning and Development (DPD) needs to conduct an analysis to determine resource needs for implementing the new tree regulations.	Pending	The Seattle Department of Construction and Inspections (SDCI) reported that it continues to evaluate its resource needs to implement tree protection regulations as described in Recommendation #163. As a result of this evaluation, SDCI hired a full-time arborist for SDCI project review.
Follow-up Audit of Workers’ Compensation: Return-to-Work Program (June 15, 2010)	216	Each large department should develop a Return-to-Work policies and procedures manual, drafts of which should be routinely reviewed by the Workers’ Compensation Unit.	Pending	The Seattle Department of Human Resources reported that in 2020 the Workers’ Compensation Unit will work with department stakeholders to establish consistent Citywide practices, guidelines, forms, and letters.
How Can Seattle Crime Analysis Rise to the Next Level? (January 10, 2012)	268	The Seattle Police Department (SPD) should make more sophisticated use of crime data.	Pending	The Seattle Police Department (SPD) reported that it continues to improve the use of crime data through a research partnership, analytical reports, techniques, and dashboards, most recently including the public release of the Calls for Service Dashboard, which assists with issues around public disorder. SPD’s Data Driven team released a 2018 interactive year-end public crime report, and internal goal-tracker dashboard for the Police Chief’s 2019 crime reduction goals. The team has also conducted exploratory analyses on both City-permitted villages and prolific individuals to inform executives on relevant public safety issues. SPD reported that it also continues to work towards the creation of a full-time professional analytic team. Specifically, the Data Driven team has brought on one additional full-time analyst and will be requesting one additional full-time position in the 2020 budget to convert the currently held data scientist position from temporary to permanent.
Information Technology Security and Risk Assessment of the Seattle Department of Transportation’s Traffic Management Center and Control System (July 5, 2012)	278	The Office of City Auditor will work with the Chief Information Security Officer to conduct a follow-up review in 12 months to track the Traffic Management Center’s progress on moving up the cyber security management capability scale. [Note: In August 2014 the Office of City Auditor (OCA) and the Department of Information Technology (DoIT) agreed that while OCA will track this item in its follow-up database, the follow-up will be performed by DoIT’s Chief Information Security Officer.]	Pending	The Chief Information Security Officer (CISO) informed us that in March 2019 he met with the Seattle Department of Transportation’s (SDOT) Traffic Operations Center (TOC) Information Technology Supervisor to review our 2012 audit recommendations. They agreed that in 2019 and beyond, Seattle Information Technology’s (Seattle IT) Security, Risk, and Compliance Division will continue to work with SDOT to maintain security awareness on a regular basis and meet annually to review any major changes to the TOC to confirm that the appropriate security posture is maintained. On March 19, 2019, CISO staff informed us that they are currently determining the tools that they will be using to assess cyber security maturity Citywide, and that these tools will likely include the cybersecurity framework (https://www.nist.gov/cyberframework) developed by the National Institute of Standards and Technology and potentially two additional supplemental frameworks. The CISO staff indicated that they will be conducting annual cyber security maturity assessments for each City department beginning in 2019, and that the assessment for SDOT will include a cyber security maturity assessment of the TOC. We will keep this recommendation as “pending” and check in with the CISO and the SDOT TOC on our next annual follow-up in early 2020 to ensure Seattle IT and the TOC have started conducting an annual review of the TOC’s cyber security management capability.

⁴This number is the recommendation’s assigned number in our tracking database.

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SPU Water Main Extensions: Internal Controls Review and Fraud Risk Audit (September 7, 2012)	284	SPU should ensure that additional costs are recovered from customers if circumstances warrant this. SPU's contract provisions allow for recovery of actual costs and SPU should enforce this provision. SPU should establish written policies and procedures to ensure periodic review and revision of both standard charges and time and materials (T&M) rates to reflect actual costs. The policies and procedures should specify how often the review is conducted, who should perform the review, who is authorized to make any ensuing adjustments to the charges and/or rates, and how the review and charges and/or rate adjustments should be documented.	Implemented October 2018	Seattle Public Utilities' Finance Division's Directors Rule FIN-220.2 addresses setting charges for development-related services. The new charges became effective October 1, 2018. The frequency and documentation are addressed in the City's Municipal Code – as described below. SMC 21.04.465 – Standard, connection, and administrative charges A. The Director shall develop and update annually a schedule of charges for standard, recurring services which are incidental to the sale of water. D. Any standard charges, including administrative charges, shall be developed and adopted pursuant to the provisions of the Administrative Code (Seattle Municipal Code Chapter 3.02 , Ordinance 102228 , as amended)
	290	SPU management should document in their written policies and procedures the requirements for status tracking, cost reviews, reporting, and management oversight of water main extension projects. SPU should document the requirement and the process for conducting variance analyses between planned field costs and actual costs for water main extension projects. This should include when these analyses should occur (e.g., when actual expenses exceed estimated costs by X%), who should perform the analyses, how to document the analyses results, and any subsequent follow-up or actions.	Implemented February 2019	Seattle Public Utilities' (SPU) Development Services Office (DSO) developed a Water Main Extension Manual (http://spuwebcms/cs/groups/public/@spuweb/@policy/documents/webcontent/1_083362.pdf) that became effective February 1, 2019. The manual lists the requirements for status tracking, cost reviews, reporting, and management oversight of DSO's water main extension projects. The requirement to conduct variance analyses is documented in the water main improvement contract and Water Main Extension Manual. Standardized templates document final financial reconciliation of estimated and actual costs and summarize other financial project details (balance due/refund, donated asset value, etc.). Additionally, the charge structure for water main improvements was revised effective October 1, 2018. Projects implemented on or after October 1, 2018 are no longer priced as time and materials. The revised approach for variance analyses is documented in the Water Main Extension Manual and revised contract templates. SPU reported that staff have been trained on the new procedures.
Seattle City Employees' Retirement System (SCERS) Retirement Benefit Calculations (August 8, 2013)	320	SCERS should consider a one-time update of all member data to capture key member information, such as membership date, amount of buy backs, and time loss during specific periods. To minimize the total work involved, such a project should be planned in coordination with plans to implement a new data system.	Implemented January 2019	Seattle City Employees' Retirement System (SCERS) management reported that the new Pension Administration System (PAS) was implemented in January 2019 and is now the system of record for member data. Concurrently with the implementation of the new PAS, SCERS staff have been conducting a significant data cleanup effort to ensure complete and accurate member data are in the new PAS. This process included the conversion of electronic data and, for some members, has required capturing service credit information previously recorded in paper files (e.g., ledger cards that record contributions before 1992). SCERS has digitized all paper files related to members' service credits (e.g., ledger cards that record contributions before 1992) and has been systematically reviewing these records to capture service credit information.
Seattle Public Utilities: New Water Services (Taps): Internal Controls Review and Fraud Risk Audit (September 24, 2013)	326	Strengthen Controls Over Creation of the New Taps Service and Work Orders: USG should also engage the cooperation of personnel in the Water Transmission and Operations Division (WTOD) and the water planning team in the Planning and System Support Division to verify that work orders were created by authorized personnel. This could be done, for example, by checking the "UserId" field in the "Status History" screen in Maximo. The "UserId" field is populated with the name of the user who created the CCSS service order and could be checked at the time the work queue is opened by WTOD personnel.	Implemented April 2019	We received a memorandum signed by SPU's Director of Water Planning that requires assigned water planners to review the "Reported By" field of the Maximo work order to ensure that only authorized personnel from the Development Services Office created the field service order that generated the work order.
Audit of the Seattle Police Department's Public Disclosure Process (March 16, 2015)	426	As the Public Disclosure Unit (PDU) begins to track its workload and performance data, it should develop a staffing model to enable Seattle Police Department (SPD) management to assess the PDU's staffing levels, determine the most appropriate mix of positions, and adjust staff as needed.	Pending	Seattle Police Department (SPD) officials told us that they rely on workload and performance data from GovQA, the citywide public disclosure tracking system, to help them determine the Public Disclosure Unit's (PDU's) staffing needs. SPD officials also told us that: <ul style="list-style-type: none">• According to GovQA data, since 2016, the number of public disclosure requests (PDRs) received by SPD increased 15 percent (5884 to 6771) while the number of Legal Unit staff (Public Disclosure Officers or PDOs) available to process those requests dropped by 20 percent.• During the past 15 months, SPD issued body-worn cameras and cell phones to more than 900 officers but were not given additional staff to process the voluminous records generated by those technologies.• SPD's Legal Unit is scheduled to lose two temporary limited term (TLT) positions in November 2019. The individuals in these positions currently process 26 percent of SPD's open PDRs. The Legal Unit is seeking position authority for these two positions; if not granted, Legal Unit staffing for PDR processing will be at two-thirds the level it was in 2016.• In sum, the PDU continues to experience an increase in PDRs, without an increase in staffing (and potentially, with a decrease in staffing). The more open PDRs a PDO has in their queue, the greater the risk of error or liability for unreasonable delay. The Public Records Act (PRA) imposes strict liability for even a good faith mistake, and the consequences can be severe as the Tacoma Police Department found when a judge recently awarded \$1.77 million for wrongfully withholding records of an officer's discipline investigation for over a year.

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Audit of the Seattle Police Department's Public Disclosure Process (March 16, 2015), continued	427	SPD should consider revising Public Disclosure Unit staffing to include a position with data analyst capabilities.	Pending	SPD's Legal Unit has been unsuccessful in getting funding for a dedicated Management System analyst position in the Public Disclosure Unit. According to Seattle Police Department (SPD) officials, the number of public disclosure requests (PDRs) they received increased 42 percent from 2014 to 2018, and the number of PDRs in their queue has almost doubled during that time to 1,006 open PDRs as of April 22, 2019. Additionally, during this time, SPD acquired state-of-the-art digital records systems, such as the Data Analytics Platform, Digital Evidence Management System, and IAPro accountability software, which have changed the nature and complexity of the PDRs the SPD receives. According to SPD, requesters now routinely seek data that must be extracted from these sophisticated, complex systems and expect Legal Unit personnel to have advanced technical and analytical skills to respond to these expansive and complicated requests. SPD officials told us that they consider a dedicated data analyst critical to their ability to provide accurate and timely responses to PDRs.
	428	SPD should review the Public Disclosure Unit's current job classifications to ensure that they match job requirements and facilitate the efficient processing of public records requests.	Pending	<p>The Seattle Police Department (SPD) is seeking reclassification of Public Disclosure Unit (PDU) positions because the current classification does not reflect the required level of expertise and the scope of work currently performed. The level of expertise and effort required for this position has evolved significantly since it was initially classified because of the introduction of sophisticated digital records systems, the difficulty of applying complex and nuanced public disclosure laws, and the escalated risk of penalties.</p> <p>In addition, SPD is seeking reclassification because they believe the current classification is inequitable. There is no citywide Public Disclosure Officer (PDO) job series, so job classifications vary among different departments. The PDU PDOs are classified as Admin Spec II and Admin Spec III. Comparable positions in other large departments are classified as Paralegal, Paralegal Senior, Admin Staff Analyst, Executive Asst Senior, Strategic Advisor 1 and Strategic Advisor 2, even though they handle a much smaller volume of PDRs. For example, in 2018, PDU PDOs handled a workload of between 785 and 1523 PDRs. By comparison, higher-paid employees in comparable positions in other departments handled between 75 and 407 PDRs in 2018. Additionally, PDOs in other City departments search a smaller, less technical universe of records because they do not have the multitude of digital records systems (e.g., in-car video, body worn video, and audio recordings) that SPD maintains. Finally, unlike PDOs in other departments, SPD PDOs must be able to apply specialized knowledge of complicated legal exemptions because of the unique and sensitive nature of law enforcement records. SPD officials told us that reclassification is necessary to: 1) ensure equity with PDOs in other City Departments who are performing less complex work and process far fewer PDRs, and 2) recruit and retain qualified PDOs to reduce the risk of liability.</p>
Process Evaluation of Seattle's School Emphasis Officer Program (September 22, 2015)	433	Develop a program manual that lays out clear expectations for operations and stakeholders.	Pending	<p>The Seattle Police Department reported that:</p> <ul style="list-style-type: none"> In 2018, School Emphasis Officers (SEOs) used the program manual in draft form; SEOs received a new Sergeant who has been meeting with each principal and each SEO to draft new changes to the program manual; and the Sergeant worked with one of the SEOs to conduct a research review of new SEO practices in schools in other jurisdictions; two SEOs rotated out of their schools, one of whom has moved to a new role working exclusively with diversion programs and restorative justice; and all SEOs attended Peacemaking Training. A new draft manual is expected to be completed in Quarter 2 2019. <p>The Office of City Auditor will review the revised SEO manual when it is completed, to determine whether the recommendation has been satisfied.</p>
	434	Develop a systematic performance and outcome measurement and evaluation plan for the School Emphasis Officers (SEO) program and participating schools.	Pending	<p>The Seattle Police Department reported that in 2018, an additional restorative justice role was added to the responsibilities of SEOs. A new draft manual, which will include new performance and outcome measurements is expected to be completed in Quarter 2 2019.</p> <p>The Office of City Auditor will review the revised SEO manual when it is complete to determine whether the recommendation has been satisfied.</p>
	435	Clearly articulate the program goals, structure, activities, and outcomes in the program manual and a logic model.	Pending	<p>The Seattle Police Department (SPD) reported that SPD compiled information from the schools and SEOs to be clearly articulated in the new draft manual expected in Quarter 2 2019.</p> <p>The Office of City Auditor will review the revised SEO manual when it is complete to determine whether the recommendation has been satisfied.</p>
	436	Facilitate appropriate data sharing.	Pending	<p>The Seattle Police Department (SPD) reported that this is still an ongoing process as the new Community Safety Initiative has been developing the Request for Proposal (RFP) process for funding of Violence Prevention Programs. The RFP process will begin in 2019. The School Emphasis Officer (SEO) Sergeant is working with the Human Services Department (HSD) on the new funding and how SPD can work collaboratively with the organizations funded through the RFP process.</p> <p>HSD reported that it will release a Safety RFP in April 2019. The RFP strategies, published in HSD's 2019 Notice of Funding Availability, will focus on justice system involved youth, young adults, and adults in Seattle.</p> <p>The Office of City Auditor will review the results of the RFP process to determine how data sharing with SEOs will be included in the new plan.</p>
	437	Develop a long-term evaluation plan.	Pending	<p>The Seattle Police Department (SPD) reported that a School Emphasis Officer is conducting a long-term evaluation plan as part of his master's thesis.</p> <p>The Office of City Auditor will review the evaluation plan when it is complete to determine if this recommendation has been satisfied.</p>
	438	Articulate the program goals and training requirements.	Pending	<p>The Seattle Police Department (SPD) reported that the School Emphasis Officer (SEO) program has identified the 40 Hour Crisis Intervention Course training, 24-hour peace making training, 4-hour adolescent brain development, and 8-hour cops and kids training as required training for the unit.</p> <p>The Office of City Auditor will review the revised SEO Manual when it is completed in Quarter 2 2019 to determine whether this recommendation has been satisfied and that the program goals and training requirements are clearly articulated in the manual.</p>

Report Title (publication date)	Rec # ⁴	Description	Status as of December 31, 2018	2018 Update Comments
Process Evaluation of Seattle's School Emphasis Officer Program (September 22, 2015), continued.	439	Ensure that memoranda of understanding are developed with each individual school.	Pending	The Seattle Police Department (SPD) reported that SPD's Legal Unit is working on this. The Office of City Auditor will review the Memorandum(a) of Understanding when completed, to determine whether this recommendation has been satisfied.
	440	Systematize the process for identifying new schools.	No Further Follow up Planned	The Seattle Police Department (SPD) reported that it is not planning expansion of the School Emphasis Office (SEO) program because it does not have the staff to expand the program to new schools.
The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach (October 14, 2015)	441	Develop a more sophisticated focused approach for identifying Street Outreach clients to ensure that it is focused on those at highest risk for violence and victimization.	Pending	The Human Services Department (HSD) reported that they will release a Safety Request for Proposal (RFP) in May 2019. The RFP strategies, published in HSD's 2019 Notice of Funding Availability, will focus on justice system involved youth, young adults, and adults in Seattle. The funds will prioritize the people most impacted by the justice system, specifically people of color 18 to 24 years old. Strategies will focus on: <ul style="list-style-type: none"> • Systems Navigation • Trauma Intervention The Office of City Auditor will review the results of the RFP process to determine how Street Outreach has been incorporated into the new Safety program and whether this recommendation has been satisfied.
	442	Re-evaluate the age criteria for Street Outreach – consider providing Street Outreach to those most at need, regardless of age.	Pending	The Human Services Department (HSD) reported that they will release a Safety Request for Proposal (RFP) in May 2019. The RFP strategies, published in HSD's 2019 Notice of Funding Availability, will focus on justice system involved youth, young adults, and adults in Seattle. The funds will prioritize the people most impacted by the justice system, specifically people of color 18 to 24 years old. Strategies will focus on: <ul style="list-style-type: none"> • Systems Navigation • Trauma Intervention The Office of City Auditor will review the results of the RFP process to determine how Street Outreach has been incorporated into the new Safety program and whether this recommendation has been satisfied.
	443	Support and monitor continued efforts by the YMCA 's Alive & Free Street Outreach program to improve its procedures, practices, and staff development.	Pending	The Human Services Department (HSD) reported that they will release a Safety Request for Proposal (RFP) in May 2019. The RFP strategies, published in HSD's 2019 Notice of Funding Availability, will focus on justice system involved youth, young adults, and adults in Seattle. The funds will prioritize the people most impacted by the justice system, specifically people of color 18 to 24 years old. Strategies will focus on: <ul style="list-style-type: none"> • Systems Navigation • Trauma Intervention The Office of City Auditor will review the results of the RFP process to determine how Street Outreach has been incorporated into the new Safety program and whether this recommendation has been satisfied.
	444	Support efforts to strengthen relationships between Street Outreach and the Seattle Police Department, including clarifying roles and responsibilities and providing integrated training.	Pending	The Human Services Department (HSD) reported that they will release a Safety Request for Proposal (RFP) in May 2019. The RFP strategies, published in HSD's 2019 Notice of Funding Availability, will focus on justice system involved youth, young adults, and adults in Seattle. The funds will prioritize the people most impacted by the justice system, specifically people of color 18 to 24 years old. Strategies will focus on: <ul style="list-style-type: none"> • Systems Navigation • Trauma Intervention The Office of City Auditor will review the results of the RFP process to determine how Street Outreach has been incorporated into the new Safety program and whether this recommendation has been satisfied.
	445	Strengthen the ability of Street Outreach to connect their clients' families with services that promote the importance of family as a protective factor.	Pending	The Human Services Department (HSD) reported that they will release a Safety Request for Proposal (RFP) in May 2019. The RFP strategies, published in HSD's 2019 Notice of Funding Availability, will focus on justice system involved youth, young adults, and adults in Seattle. The funds will prioritize the people most impacted by the justice system, specifically people of color 18 to 24 years old. Strategies will focus on: <ul style="list-style-type: none"> • Systems Navigation • Trauma Intervention The Office of City Auditor will review the results of the RFP process to determine how Street Outreach has been incorporated into the new Safety program and whether this recommendation has been satisfied.
	446	Support a rigorous evaluation of Street Outreach to ensure that the efforts are effective for reducing violent crime and victimization and do not unintentionally cause harm.	Pending	The Human Services Department (HSD) reported that they will release a Safety Request for Proposal (RFP) in May 2019. The RFP strategies, published in HSD's 2019 Notice of Funding Availability, will focus on justice system involved youth, young adults, and adults in Seattle. The funds will prioritize the people most impacted by the justice system, specifically people of color 18 to 24 years old. Strategies will focus on: <ul style="list-style-type: none"> • Systems Navigation • Trauma Intervention The Office of City Auditor will review the results of the RFP process to determine how Street Outreach has been incorporated into the new Safety program and whether this recommendation has been satisfied.

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Department of Parks and Recreation's Oversight of Lease and Concession Agreements (December 10, 2015)	448	Develop or update contract monitoring policies and procedures.	Pending	In 2018, Seattle Parks and Recreation (SPR) made progress in developing contract monitoring policies and procedures to support an improved contracting process. Specifically, SPR has centralized accounts receivable functions in SPR Accounting, implemented PeopleSoft 9.2's accounts receivable capabilities to track invoices and payments and create an audit trail, and created new accounts receivable contract monitoring protocols. Additionally, SPR Accounting is implementing policies and procedures for each of its accounting business areas and was given two new accounts so they can track public benefit and tenant improvement offsets. They will continue this work in 2019. For example, in 2019, SPR will continue standardizing contract types and uses, participate in a Lean continuous improvement process to define roles and responsibilities across the various contract phases, and develop contract support documents and associated training for staff.
	452	Update the Parks Department public benefits webpage.	Pending	We verified that Seattle Parks and Recreation's (SPR) partnerships and public benefits webpage contains abundant information about public benefits and is clear and engaging. More importantly, SPR officials told us that they use many different social media outlets to get the word out about public benefits. In addition, SPR has developed a draft Public Benefits Communications Plan. As part of this plan, in all future contracts, SPR will require concessionaires who offer public benefits to complete both a Year-End Marketing Report and a Public Benefit Highlight form. Finally, SPR has committed to doing an annual partnership review as part of their public communication social media campaign, and to sharing the results of this review with the City Auditor, Mayor's Office, and Seattle City Council. We believe SPR has implemented the intent of this recommendation, but we are marking it pending until SPR officially adopts and implements its Public Benefits Communications Plan.
	453	Consider changing the payment basis on contracts that generate \$15,000 or less to the City annually and include the value of park activation in the calculation of appropriate rent.	Implemented December 2018	In 2018, Seattle Parks and Recreation (SPR) implemented a flat fee program for Activity (non-Food) use permits, which resulted in an increase in revenue collection (252%) and permit compliance (100%). SPR developed its flat fee program after reviewing past sales reports and market research of other municipalities' practices, holding a public meeting and conducting a user survey. In 2019, seasonal concession food vendors will also pay a flat monthly fee in advance. SPR developed this fee structure based on the results of public meetings and a survey of vendors. To account for the value of park activation, the fee structure includes 3 tiers that adjust fees based on high, medium and low park usage.
Seattle Police Department Overtime Controls Audit (April 11, 2016)	463	SPD should develop automated controls or processes for detecting payroll errors or non-compliance with key policies, such as: <ul style="list-style-type: none"> • duplicate payments for overtime; • entry of more than 24 hours in a single day; and • accrual of comp time in excess of maximum allowed. [Report Recommendation 8]	Pending	The Seattle Police Department (SPD) reported that it currently manually reviews payroll records for errors. The errors are individually researched and resolved. This process began in Quarter 4 2015. SPD is working with Seattle Information Technology Department (Seattle IT) project managers to implement a new Work Scheduling and Timekeeping solution, which will automatically prevent payroll errors and instances of policy non-compliance. The request for proposal (RFP) process was completed in Quarter 3 2018 and a vendor was selected. The solution is expected to go live in Quarter 4 2019. Seattle IT reported that a project team completed a competitive selection process for a technology system in September of 2018 and is finalizing the contract with the vendor, Orion Software. Work is expected to start in January 2019 with an expected delivery date in Quarter 4 2019.
	464	SPD needs to enforce current overtime and compensatory time policies and procedures, including those related to the following: <ul style="list-style-type: none"> • proper documentation of overtime authorization and approval; • accurate activity and assignment coding of overtime; • compensatory time thresholds; and • accurate recording of overtime and standby time. [Report Recommendation 9]	Pending	The Seattle Police Department (SPD) reported that it is enforcing policies related to overtime, standby, and compensatory time. The Department used the issuance of their revised overtime policy and the communication that accompanied it to reinforce this effort and stress the importance of these policies and the procedures that go with them. Department supervisors and managers are monitoring overtime for their units and sections. The new work scheduling and timekeeping solution – currently being implemented and expected to go live in Quarter 4 2019 – will automate the oversight and monitoring of overtime coding and use and compensatory time thresholds. Seattle Information Technology (Seattle IT) reported that the project team completed a competitive selection process in September of 2018 for a technology system and is finalizing the contract with the vendor, Orion Software. Work is expected to start in January 2019 with an expected delivery date in Quarter 4 2019.
	466	SPD should track all work time, including off-duty time, and require management approval for hours beyond the maximum allowable level. [Report Recommendation 11]	Pending	In response to Executive Order 2017-09: Reforming Secondary Employment at the Seattle Police Department, SPD Policy 5.120 – Off-Duty Employment was revised effective February 1, 2018. Employees must report each off-duty shift in the Blue Team incident management software application. Employees who have obtained a permit for off-duty employment through their chain of command must report their off-duty hours worked in Blue Team. On the first Monday of each month, the off-duty data is reviewed to determine how many hours each officer/parking enforcement officer worked in the prior month and year to date. The new work scheduling and timekeeping Solution – expected to go live in Quarter 4 2019 – may be able to capture off-duty hours worked by SPD employees.
	468	SPD should either (a) implement new scheduling and timekeeping systems or (b) enhance existing systems to include automated controls and to facilitate tracking and monitoring of overtime. [Report Recommendation 13]	Pending	The Seattle Police Department (SPD) reported that the new work scheduling and timekeeping solution is currently in the contracting phase and is expected to go live in Quarter 4 2019. Seattle Information Technology (Seattle IT) reported that its project team completed a competitive selection process in September of 2018 for a technology system and is finalizing the contract with the vendor, Orion Software. Work is expected to start in January 2019 with an expected delivery date in Quarter 4 2019.

Status Report on Implementation of Office of City Auditor Recommendations as of December 2018

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Seattle Police Department Overtime Controls Audit (April 11, 2016), continued.	476	SPD should ensure that events are charged for police services as required by Ordinance 124680. This will involve SPD working with the City's Office for Special Events to develop and implement procedures for carrying out the terms of the Ordinance for permitted events related to collecting deposits for estimated police services, tracking actual police hours associated with the events, and billing or refunding event organizers for any differences between actual and estimated police hours. [Report Recommendation 21]	Pending	<p>Fees for police services for permitted special events are set by Ordinance 124860 so the Seattle Police Department's (SPD) role in billing for these events is limited. However, SPD has revised the Event After Action form to include an accounting of hours worked, including regular and overtime. This information is available to the Special Events Office (SEO) on request so they can bill for additional hours or refund fees, as applicable. (See recommendation #575 for more details.)</p> <p>In addition, during the 2019-20 budget process, City Council issued a Statement of Legislative Intent that requires the Executive to convene a workgroup to review the current cost recovery model and process. SPD will participate in this effort in 2019.</p> <p>SEO reported that there is no simple way they know of to use existing systems to find the information to marry up and compare actual SPD officer hours to billed hours. The fact that the current invoice is based on an hourly average sets a starting point that is misaligned with actuals. SEO reported that there are restrictions from SPD on what staffing information is given to SEO in order to bill, and on what can be given to SEO in order to "true up" after an event. SEO relies on the parameters of the Ordinance and its current billing policy when billing for SPD staffing. SEO reported they have been working with SPD on establishing a process for this complicated accounting, so that every event that bills for SPD staffing would have an after-action staffing request to "true up." In the meantime, SEO has only asked for a "true up" accounting for those event organizers who have requested it. SEO reported that when the planned internal SPD staff accounting system is implemented (targeted for before 2020), they will be able to "true up" actual SPD staffing billed for permitted Special Events.</p>
	477	SPD should develop a consistent approach and criteria for planning event staffing and managing risk at special events. [Report Recommendation 22]	Implemented November 2018	The Seattle Police Department (SPD) reported that event staffing is done and/or reviewed during weekly special events meetings at the Seattle Police Operations Center (SPOC). SPD Budget staff began participating in weekly SPOC meetings in 2016. Furthermore, clear expectations for event staffing were included in the 11/1/2018 revision of the Special Event Planning policy.
	478	SPD should identify a central entity that is responsible for conducting an in-depth review and evaluation of all special event plans. [Report Recommendation 23]	Implemented November 2018	The Seattle Police Department (SPD) reported that event staffing is done and/or reviewed during weekly special events meetings at the Seattle Police Operations Center (SPOC). SPD Budget staff began participating in weekly SPOC meetings in 2016. Furthermore, guidelines for review and evaluation of special event plans were included in the 11/1/2018 revision of the Special Event Planning policy.
	481	SPD should revise its billing practices so that it either (a) bills event organizers for estimated policing costs in advance of the event, and then bills for or refunds any variance of actual costs from estimated costs, or (b) at a minimum, checks organizers' credit histories before entering into an agreement for reimbursable police services. [Report Recommendation 26]	No Further Follow-up Planned	<p>The Seattle Police Department (SPD) reported that they bill event organizers in accordance with any memorandum of understanding the Department has with the entity. Special event organizers who have not paid SPD in a timely manner in the past, are now being asked to pay in advance in the form of a deposit or estimated costs.</p> <p>However, the Office of City Auditor's 2018 audit report - Special Events – Police Staffing and Cost Recovery – found there is still opportunity for improvement in this area, specifically with reconciling actual hours worked from source documents to the SPD Payroll system. (See recommendation # 588 below.)</p> <p>SPD has not implemented this recommendation regarding reconciling actual costs versus estimated and billed costs after event because they think the benefits of making this change would not outweigh the extra labor costs.</p>
	482	For reimbursable events, SPD should reconcile all overtime hours on Event Summary Forms with hours recorded into SPD's payroll system to ensure all overtime is accurately billed. [Report Recommendation 27]	Pending	The Seattle Police Department (SPD) reported that it is working to ensure that it is billing its customers correctly and that SPD Payroll is reviewing the hard-copy Event Summary forms that list the overtime worked against the overtime data recorded in the payroll system. It is expected that the implementation of a new Work Scheduling and Timekeeping system – currently scheduled for Quarter 4 2019 – will automate the recording of overtime hours.
	485	SPD should implement a process for tracking off-duty work hours so SPD management can monitor whether officers are a) complying with the department's maximum weekly and daily hours thresholds, b) taking high amounts of sick or other paid leave while also working a lot of off-duty hours, or c) underperforming for SPD work due to high amounts of off-duty time. SPD Policy 5.120 states that SPD personnel are required to log in and out by radio when working off duty, so this might be one option to consider for tracking off-duty time. SPD should also consider developing a plan and timeline for requiring employers of off-duty SPD officers to contract directly with SPD. [Report Recommendation 30]	Pending	<p>In response to Executive Order 2017-09: Reforming Secondary Employment at the Seattle Police Department, SPD Policy 5.120 – Off-Duty Employment was revised effective February 1, 2019. Employees must report each off-duty shift in the Blue Team incident management software application. Employees who have obtained a permit for off-duty employment through their chain of command must report their off-duty hours worked in Blue Team. On the first Monday of each month, the off-duty data is reviewed to determine how many hours each officer/parking enforcement officer worked in the prior month and year to date.</p> <p>The new work scheduling and timekeeping solution – expected to go live in Quarter 4 2019 – may be able to capture off-duty hours worked by Seattle Police Department employees.</p>
Seattle City Light Billable Services Audit (August 10, 2016)	506	City Light management should determine the reasons for significant delays identified in our test samples. In collaboration with Engineering, Customer Care, Technical Metering, Energy Delivery Operations, and General Accounting, identify all conditions that may cause unnecessary delays and implement solutions to minimize delays. For example, to address delays in vendor billing that require vendors to bill City Light within 30 days following delivery of goods or services in contractual agreements. [Report Recommendation 7A]	Implemented June 2018	Seattle City Light (SCL) reported that they reviewed past billing delays identified in the audit test samples but did not do a comprehensive analysis to determine the reasons for the delays. However, SCL Engineering, Customer Care, Metering, and Accounting met to review SCL's process and discuss impediments to timely and accurate final billing and developed a new tool for monitoring billing delays.

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Seattle City Light Billable Services Audit (August 10, 2016), continued.	507	<p>City Light should develop timeliness goals for each of the process steps identified below to monitor performance and implement controls to help ensure goals are achieved in the billing process. The steps are identified as follows:</p> <ul style="list-style-type: none"> • From the completion of the project to the generation of the final bill review for engineering; • From the generation of the final bill review to the approval from both the engineer and the engineering supervisor; • From engineering approval to the generation of the final bill invoice. <p>[Report Recommendation 7B]</p>	Implemented June 2018	Seattle City Light reported that timeliness goals have been established for completing each step in the final billing process. Monthly measurement and reporting by SCL Cost Accounting began in June 2018. As evidence for its implementation of this recommendation, we received a document from SCL titled "Large Service Billing Timeline".
	508	<p>Implement controls to help ensure the timeliness of Action List follow-up, thereby improving the effectiveness of the control. For example, the Cost Accounting Manager could review the Action List periodically to ensure the documentation of timely follow-up. Alternatively, implement other controls in place of the Action List to help ensure timely follow-up by General Accounting. Update policies and procedures to reflect these controls. [Report Recommendation 8a]</p>	Implemented June 2018	Seattle City Light reported that it now completes a monthly Large Projects Billing Timeline report to identify and monitor billing delays.
	509	<p>Implement controls to help ensure that all time and materials invoices are properly alpha coded. For example, consider a second review by General Accounting personnel of the invoice number coding during both the initial and final billing process. Update policies and procedures to reflect these controls. [Report Recommendation 8b]</p>	Implemented June 2018	Seattle City Light reported they now compare WAMS (Work Asset and Management System) service requests twice a year with a list that tracks time and materials invoices. Policies and procedures should be documented accordingly.
	510	<p>City Light management should enforce current procedures for timely follow-up of past due balances and document the requirement in written policies and procedures. [Report Recommendation 9]</p>	Pending	SCL reported that they are developing a new quarterly status update procedure to ensure that past due account balances are paid. This is scheduled to be completed by the end of Quarter 2 2019.
	513	<p>For mail-in payments, enforce the current policy that requires customer payments to be directed to the appropriate post office box. In-person payments should be accepted only by Department of Finance and Administrative Services (FAS) cashiers or City Light cashiers. This requirement should be documented in City Light policies and procedures. [Report Recommendation 11a]</p>	Pending	SCL Customer Construction Services reported that they review the payment handling policy with Electrical Service Representatives in team meetings and are documenting the policy and evaluating any changes about how the policy should be communicated to customers. SCL's Director of Customer Care reported that SCL will forward the appropriate policies and procedures documentation to our office as support for this recommendation and is expected to be completed by Quarter 2 2019.
	514	<p>Ensure that all City Light employees involved in providing new and related services and billing for such services are made aware of the required payment handling policies and procedures. This should include project engineers, field crews, metering crews, and project managers. [Report Recommendation 11b]</p>	Pending	SCL reported in recommendation #513 above that they reviewed payment handling policies with Electric Service Representatives. SCL reported that new procedures are being developed and should be completed by Quarter 2 2019.
	515	<p>Update the construction service agreements to direct any mail-in payments to the required City Light post office lock box or to FAS/City Light cashiers when payments are made in person. [Report Recommendation 11c]</p>	Pending	SCL reported that that they are evaluating where to add the directions for payments on notices and/or the construction service agreements. This is expected to be completed by Quarter 2 2019.
	517	<p>City Light management should require tracking and monitoring of the refunds for all 3-phase customers. [Report Recommendation 13]</p>	Implemented April 2019	SCL reported that SCL Engineering developed a procedure to track and monitor 3-phase refunds.

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Seattle City Light Billable Services Audit (August 10, 2016), continued.	518	City Light should identify all new or enlarged service installations that were subject to this ordinance and bring any such installations into compliance as necessary by either refunding customer deposits, canceling letters of credit, or billing customers as appropriate. [Report Recommendation 14]	Implemented June 2017	SCL performed an audit that reviewed a sample of service requests created from October 15, 2014 to July 31, 2016. SCL never required deposits for new and enlarged service installations. The lack of a central SCL repository to store service connection supporting documents meant that letters of credit and billings could not be documented. City Light management reported that it started their central repository system project in 2016 and completed it in the summer of 2017.
	519	City Light management should conduct periodic risk assessments in connection with billing and collection activities to identify relevant risks to be controlled. Management should then determine if controls are already in place to mitigate identified risks or if new controls need to be designed and implemented. The risk assessment process should be collaborative across the affected business units to ensure all key risks are identified and addressed and to eliminate any duplication of internal control activities. [Report Recommendation 15]	Pending	SCL reported that they will complete an internal control risk and control matrix once the new PeopleSoft 9.2 system installation is stabilized and is scheduled to be completed by June 30, 2019.
	520	All control activities identified as a result of the risk assessment in recommendation # 519 should be documented and approved by management. [Report Recommendation 15]	Pending	Please see response to #519 above.
	521	All key control activities identified in recommendation #520 should be monitored periodically for effectiveness. [Report Recommendation 15]	Pending	Please see response to #519 above.
	522	City Light management should implement a plan to regularly communicate to all of its employees the details of the City's Whistleblower program and encourage its use. For example: <ul style="list-style-type: none"> • City Light should post information about the program in kitchens, lunchrooms, and other conspicuous places where employees gather. • Managers should periodically discuss the program at staff meetings. [Report Recommendation 16]	Pending	SCL reported they will: <ul style="list-style-type: none"> • Post information about the City's Whistleblower program in all SCL locations in common areas - Quarter 3 2019 • Send the "CEO Weekly" to all SCL employees about the Whistleblower program - Quarter1 2019 • Bi-annually provide all SCL managers with talking points about the City's Whistleblower program - Quarter 2 and Quarter 4 2019 • Require annual presentation to all SCL Leadership on the Whistleblower program - Quarter 3 2019
	523	City Light should also consider adopting a City Light Code of Conduct that encourages use of the City's Whistleblower program. [Report Recommendation 16]	Pending	SCL reported they are exploring the creation of a code of conduct or similar document by Quarter 2 2019.
	524	City Light management should enforce the Department Policies and Procedures (DPP) requirements to develop department operating procedures relating to new and related services billing and collections and update them as necessary in January of each year. At a minimum, operating procedures should be developed for the following business units: <ul style="list-style-type: none"> • Cost Accounting • General Accounting • Network and Distribution Engineering • Energy Delivery Operations • Technical Metering In addition, department policies and procedures should be written to include the Customer Care Business Unit. [Report Recommendation 17]	Pending	SCL reported that they have policies and procedures in the 524 T & M Billing Policy (10/4/17) and Time and Material Final Bill Package Desktop Procedures (March 9, 2018) that document Time & Material Final Bill Package desktop procedures for SCL. SCL explained to us that they believe that documented department operating instructions are important; however, resources have not been available to complete this work. We will continue to monitor this recommendation.

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Audit of New Customer Information System (NCIS) Implementation (April 10, 2017)	527	Given the recent consolidation of most of the City's information technology units into one centralized department, the responsibility for reporting to the Seattle City Council on the status of IT projects should be assigned formally to the City's Chief Technology Officer. This can be specifically defined in SMC 3.23.030 to include regular reporting periods.	Pending	Through the Chief Technology Officer's (CTO's) authority in Seattle Municipal Code (SMC) 3.23.030.D, Seattle Information Technology (Seattle IT) reported that it sends a weekly report to the Mayor and a monthly report to the City Council to communicate the status of projects in addition to high risks and critical issues and their respective contingency/mitigation strategy and/or resolution plan. Seattle IT considers this recommendation resolved. We discussed making the change to the SMC, however Seattle IT did not propose to pursue that. We categorized the recommendation as pending because the recent arrival of a new CTO provides a good opportunity to clarify the CTO's responsibilities.
	528	To increase transparency in the Capital Improvement Program budget process, we recommend that the Chief Technology Officer develop a method for communicating the uncertainty of budget estimates in the early phases of large information technology projects when the budgets for these projects are discussed with the City Council.	Pending	In 2019, Seattle Information Technology (Seattle IT) reported that it will update their Stage Gate Handbook and Concept Workbook to include documentation regarding the cone of uncertainty and expectations for budget estimates of projects in early stages. In 2018, when Seattle IT presented these projects to the City Council, they discussed the uncertainty of budget estimates in the early phases of IT projects (e.g., the "cone of uncertainty").
	530	Information Technology project managers, both City managers and consultants, if applicable, should be responsible for monitoring and tracking quality assurance risks, and presenting the Executive Steering Committee with options to address them.	Pending	Seattle Information Technology (Seattle IT) has updated their instructions and procedures for project managers to require them to track all project assurance risks in their risk and issue log. Project managers are required to review and accept or mitigate project risks. Further, these actions, including any contingency plans, must be approved by the appropriate project governance entities, including Sponsors and/or Steering Committees. This guidance was communicated to project managers in December of 2017 and continues as a project management practice today. Seattle IT updated their Project Assurance Policy in 2018. In 2019, the new Chief Technology Officer will finalize and communicate new policy to Seattle IT staff and departments that specifies the requirements for monitoring and tracking project assurance risks, and the responsibilities of project team members including Project Sponsors and Steering Committees.
	531	The Executive Steering Committee should be held accountable on information technology projects for resolving or lowering high risks identified by the quality assurance expert in a timely manner.	Pending	Seattle Information Technology (Seattle IT) has updated their instructions and procedures for project managers to require them to track all project assurance risks in their risk and issue log. Project managers are required to review and accept or mitigate project risks. Further, these actions, including any contingency plans, must be approved by the appropriate project governance entities, including Sponsors and/or Steering Committees. This guidance was communicated to project managers in December of 2017 and continues as a project management practice today. Seattle IT updated their Project Assurance Policy in 2018. In 2019, the new Chief Technology Officer will finalize and communicate new policy to Seattle IT staff and departments that specifies the requirements for monitoring and tracking project assurance risks, and the responsibilities of project team members including Project Sponsors and Steering Committees.
Audit of Seattle's Incentive Zoning for Affordable Housing (April 13, 2017)	533	SDCI and the Office of Housing should use the same system (e.g., a centralized database) to track Incentive Zoning properties and regularly check for data inaccuracies.	Implemented April 2018 and November 2018	Seattle Department of Construction and Inspections (SDCI) reported that Accela, the new permitting system, was implemented in Quarter 2 2018, and the Developer Contribution record was activated in Quarter 4 2018, which allows SDCI and the Office of Housing (OH) to use this record to jointly track affordable housing payments and performance for Incentive Zoning and Mandatory Housing Affordability properties. In the interim between Quarter 2 and Quarter 4, to track developer contributions, both departments were using a single shared spreadsheet for each project stored in an interdepartmental "Developer Contributions" SharePoint site.
	536	The City should change the Land Use Code to require that the bonus amount used to determine the affordable housing contribution be based on the final bonus floor area granted. Until a change in the Land Use Code occurs, SDCI and the Office of Housing should establish a procedure to ensure the final bonus floor area is used to calculate payment and performance amounts.	Pending	The Office of Planning and Community Development reported that it continues to be the lead on proposing incentive zoning updates. It reported that legislation is on schedule for adoption in Quarter 3 2019. The Seattle Department of Construction and Inspections reported that it continues its practice of basing affordable housing developer contribution amounts on the final building design reflected in construction permit documents. Proposed Land Use Code changes will reflect this practice when the legislation is adopted.
	538	The City should change the Land Use Code to require all Incentive Zoning projects to have written agreements recorded with the King County Recorder's Office.	Pending	The Office of Planning and Community Development reported that it continues to be the lead on proposing incentive zoning updates and that legislation is on schedule for adoption in Quarter 3 2019. The Seattle Department of Construction and Inspections and Office of Housing reported that it continues its practice of requiring the recording of written agreements (declarations and covenants) with King County before permit issuance.
	539	The Land Use Code should be updated to require all Incentive Zoning projects to include the bonus calculation on the building permit application plans, and SDCI should consistently enforce this requirement.	Implemented January 2018	The Seattle Department of Construction and Inspections (SDCI) reported that in January 2018 it implemented standardized Calculations for Extra Floor Area tables for all Master Use Permits and construction plans, as described in Tip 258 Developer Contributions for Incentive Zoning. Because the Land Use Code does not typically include submittal and plan requirements, this recommendation was addressed through SDCI's business practices. SDCI clarified its requirement through a change in its practices and created a public information document to explain the change (Tip 258).
	540	SDCI should ensure that the new permitting system (Accela) includes a field to document vesting dates for Incentive Zoning projects and that all recorded project documents (declarations and covenants) include the vesting date.	Implemented January 2018	The Seattle Department of Construction and Inspections (SDCI) reported that as of 2018 all projects that are subject to a developer contribution have documented vesting dates. Vesting dates are documented in the plans. The vesting date is also in the recorded documents as a line item in the standardized table, Calculations for Extra Floor Area. The Calculations for Extra Floor Area table is included in the plans and also with the incentive zoning analysis. The vesting date is clearly identified in the opening text of the recorded document. The Calculation for Extra Floor Area table is also attached as an exhibit in the recorded document.

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Audit of Seattle's Incentive Zoning for Affordable Housing (April 13, 2017), continued.	541	SDCI should improve the permit application intake process it uses to assess and collect the Incentive Zoning review fee.	Implemented January 2019	The Seattle Department of Construction and Inspections reported that as of March 2018, the Incentive Zoning review fee was available in Accela, the new permitting system. The permit application process is improved by clearly stating the Incentive Zoning fee amount to be collected. Starting January 2019, reviewers from the Office of Housing will be able to bill the applicants for the administrative review fee.
	543	The Land Use Code should require developers to directly submit payments to FAS, and the Office of Housing should establish a policy and procedure to reflect this change.	Pending	The Seattle Department of Construction and Inspections, the Office of Housing, and the Finance and Administrative Services Department (FAS) reported that they continue to discuss their options regarding how to most efficiently and effectively comply with this recommendation, including allowing for on-line payments, and may have more to report in the future. Meanwhile, the Office of Housing (OH) reported that in April 2018, it revised and documented its payment collection processes to ensure accountability at all stages. OH reported that its staff continues to collect payments from permit applicants, document proper financial coding to ensure the funds will be directed to the appropriate account(s), and deposit these checks with FAS.
	547	The Office of Housing should provide program reports more frequently than every two years. At a minimum, reports should be annual and should be posted on the City's website.	Implemented March 2018	The Office of Housing provided an annual report in Quarter 1 2018 and will continue to provide program reports on an annual basis by March 30 th of each year.
	548	SDCI should provide, on the City's website, a list of and details about projects participating in Incentive Zoning for affordable housing and update this list regularly.	Pending	The Seattle Department of Construction and Inspections (SDCI) reported that the Seattle Information Technology Department is working with SDCI to explore ways in which Incentive Zoning for affordable housing developer contribution data for issued permits tracked in Accela can be shared with the public on its website.
	549	The Office of Housing should expand its reporting as recommended in the 2014 Policy Options Incentive Zoning consultant report, to include: <ul style="list-style-type: none"> The share of projects that selected the on-site performance, off-site development, and payment-in-lieu of fee options. The total dollar amount of fees pledged, collected and committed to a project, and spent in the past year. The number of housing units at each relevant affordability level in projects receiving commitments of payment fee revenue. For payment fee funds expended in a given year, the average number of months that each dollar was held by the City before expenditure. For all off-site projects approved in the past year, the number and affordability level of affordable units in the proposed off-site project compared with the number and affordability levels that would have otherwise been required under the on-site performance option. 	Implemented March 2018	The Office of Housing (OH) reported that it submitted the annual report that addresses each of the elements in the recommendation to the City Council in March 2018 as follows: <ul style="list-style-type: none"> Page 2 provides the number of Incentive Zoning (IZ) projects that selected performance, off-site development, or payment options in 2017. Page 6 lists the IZ payments that were pledged, collected and committed in 2017. Page 7 provides a table with the number of housing units at each relevant affordability level supported by IZ fund commitments in 2017. Page 6 reports on the average number of years that IZ payments are held by the City before being committed to support affordable housing units as one year. OH reported that no off-site projects were approved in 2017; therefore, there was no need to compare the number of affordability levels that would have otherwise been required under the on-site performance option.
	550	The City Council should examine various methods for determining how many units are created with Incentive Zoning payments and formally agree on the methodology to be used long term.	Implemented March 2018	The Office of Housing (OH) reported that it provided the City Council with an annual report in Quarter 1 2018 that included two counting methods that could be used to determine Incentive Zoning (IZ) unit production (see page 7). OH intends to continue to use these two methods to report IZ unit production in the future.
	552	On its website SDCI should publish the fee schedule for payment and other fees related to Incentive Zoning for affordable housing projects. They should include fee information for the current year and the prior two years. For example, for 2016, the fee schedule should be for 2016, 2015, and 2014.	Implemented March 2018	The Seattle Department of Construction and Inspections (SDCI) reported that Tip 258 Developer Contributions for Incentive Zoning found on SDCI's website provides the payment calculation amounts for Incentive Zoning affordable housing projects for the current and prior two years. See Exhibit B page 9 of Tip 258.
	553	The City should use a more relevant economic index, such as local and regional construction costs, to adjust affordable housing payment in-lieu of fees and to determine deferred payment fees. This would require a change to the Land Use Code.	Pending	The Office of Housing (OH) reported that it evaluated a number of different indices and prepared its analysis for review by the Executive in Quarter 3 2018. OH's recommendation will be incorporated in the Incentive Zoning legislation that is on schedule for adoption in Quarter 3 2019.

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Review of Hate Crime Prevention, Response, and Reporting in Seattle (September 20, 2017)	555	In the longer term, SPD should re-evaluate its procedures for bias code determination when its new records management system is implemented to determine if a different placeholder bias code can be used when police officers are unsure if a crime was motivated by bias, and to allow the selection of multiple bias codes.	Pending	The Seattle Police Department reported that its new records management system is planned to go live in 2019, and they will make changes to its workflow for bias crimes at that time. For information on SPD's response to Phase 2 of this audit, please see Appendix A of Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report .
	557	SPD should establish a regular hate crimes training curriculum for officers so that they can appropriately recognize and respond to hate crimes. The training should incorporate the leading practices and research findings mentioned in this report. SPD should also develop a plan to evaluate the training to ensure that it is relevant and effective. Once SPD has developed an appropriate hate crimes training curriculum, the department should establish a policy on how the training will continue to be enhanced and implemented over time, including the frequency in which it is to be delivered and the intended audience.	Pending	The Seattle Police Department (SPD) reported that the creation of a bias crimes e-learning module is in process. After the training has been created and implemented, SPD will work on the remaining parts of this recommendation, including creating a hate crimes training policy and evaluation plan. For information on SPD's response to Phase 2 of this audit, please see Appendix A of Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report .
	558	SPD should improve its guidance to officers on how to identify whether an incident might be a hate crime. SPD should consider adding elements in the hate crimes model policy framework recommended by the California Commission on POST to SPD's Policy Manual. SPD should also consider creating a physical or electronic checklist of hate crime definitions, indicators, and investigation techniques that officers can easily access in the field.	Pending	The Seattle Police Department (SPD) reported that the new records management system is scheduled to go-live in 2019, and they will review their hate crime policy and guidance at that time. For information on SPD's response to Phase 2 of this audit, please see Appendix A of Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report .
	559	SPD should pilot some of the analyses described above including: identifying hate crime "hot spots," conducting time-of-day analysis, exploring trends in victimization, and exploring linkages to socio-demographic trends.	Pending	The Seattle Police Department reported that it will use their new records management system to pilot the analyses in this recommendation when one year of crime data is available. For information on SPD's response to Phase 2 of this audit, please see Appendix A of Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report .
	560	Based on this analysis, SPD should explore the possibility of implementing new hate crime prevention strategies, such as situational crime prevention strategies at hate crime hot spots, and support for frequent victims.	Pending	The Seattle Police Department reported that it will consider this recommendation when the results of recommendation #559 are available. For information on SPD's response to Phase 2 of this audit, please see Appendix A of Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report .
	561	SPD and SOCR should establish and formally document a protocol for how hate incidents and crimes are handled when they are reported to SOCR.	Implemented August 2018	In August 2018, the Seattle Office for Civil Rights (SOCR) and the Seattle Police Department created an interdepartmental protocol to document how reports of hate incidents and crimes reported to the Anti-Bias Reporting Line should be handled.
	562	SOCR and SPU should explore publishing their hate crime and hate graffiti data online. They should provide a description of the data, including statements about the source and quality. This process should be formally documented and the data should be updated at least biannually.	Implemented March 2019	In early 2018, the Seattle Office for Civil Rights (SOCR) published three datasets on https://data.seattle.gov/ showing the number of calls of bias incidents received on the bias crimes hotline: 2017 Bias Incident Reports By Type 2017 Bias Incidents By Protected Class 2017 Bias Incidents By Outcome SOCR reported that it plans to publish 2018 data in March 2019, and by March every year thereafter. The Graffiti, Sharps & Illegal Dumping team at Seattle Public Utilities (SPU) began providing a Seattle Police Department (SPD) liaison with customer reported hate crime graffiti data in Quarter 1 2017 and has continued to provide this data on a bi-annual basis. SPD includes this data on their bias crimes dashboard , and follows up on cases that have solvability factors, such as an identifiable suspect. SPU also updated their website to include more information on how to report hate graffiti.

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Review of Hate Crime Prevention, Response, and Reporting in Seattle (September 20, 2017), continued.	564	City leaders should participate in the discussions convened by the Northwestern Regional Office of the U.S. Department of Justice Community Relations Service to consider a statewide agency or task force to coordinate ongoing hate crime prevention and response efforts.	Pending	In 2018 the Office of City Auditor, the Seattle Police Department, and the Seattle Office for Civil Rights participated in meetings convened by the Northwestern Regional Office of the United States Department of Justice Community Relations Service. In 2019 the group will continue to meet and discuss regional coordination of hate crime prevention and response efforts.
Assessment of the Seattle Municipal Court Resource Center (October 12, 2017)	565	To increase the accuracy of Court Resource Center (CRC) client data, the Seattle Municipal Court should continue its efforts to improve the CRC client sign-in form and the spreadsheets used to track client-reported data.	Implemented July 2018	The Seattle Municipal Court (Court) reported that in July 2018, the Court implemented a new Court Resource Center (CRC) database integrated with a new CRC client Check-In (sign-in) form to more accurately and effectively track client data (see initial data presented in the August 2018 State of the CRC report). The client Check-In form was also revised to improve its design, usability, and functionality. New data elements were included to capture additional client demographic and socioeconomic characteristics such as primary language, employment status, family status, family size, educational attainment, and Washington State Department of Social and Health Services public-benefit status.
	566	To ensure adequate coverage at the Court Resource Center (CRC), including back-up plans for coverage when social service provider staff are absent, the Human Services Department (HSD) should obtain the input of the Seattle Municipal Court staff for HSD's negotiation and review of contracts or sections thereof that it manages related to service providers and services provided at the CRC.	Implemented October 2018	The Seattle Municipal Court (Court) reported that the Court Resource Center (CRC) Management Team has met with Human Services Department (HSD) leadership to build relationships and devise strategies for cross-department collaboration. The CRC recently received a \$88,780 grant from HSD to support CRC staffing, operating, and programming needs from July 2018 to December 2018. The grant includes funding to hire a temporary full-time Administrative Specialist II as well as transportation reimbursement and recognition events for volunteers. The CRC continues to seek ways to take advantage of HSD contracting expertise or offer innovative new services at the CRC that could benefit its clients. After reviewing all CRC service provider contracts and memoranda of agreements (MOAs) to identify areas of improvements, the Court has successfully created a new CRC MOA template in October 2018 for FY 2019 and sent the new MOA to all service providers for their review and signature. The new MOA includes language that the Service Provider shall have a sufficient number of qualified staff to ensure effective service delivery, including adequate coverage and back-up plans for coverage when designated staff are absent.
	567	The Seattle Municipal Court should track and report the number of unique clients it serves to improve its understanding of Court Resource Center clients' demographics.	Implemented July 2018	The Seattle Municipal Court (Court) reported that the new Court Resource Center (CRC) database can track the number of unique (individual) clients , create many different types of infographics and reports, can be used on multiple computers simultaneously, and many other helpful features. This upgrade will result in significant improvements to the CRC's accuracy, usefulness, and reliability of client data.
	568	Court Resource Center (CRC) staff and volunteers should access the Seattle Municipal Court's two information systems (MCIS ⁵ and SeaTrac ⁶) to determine whether CRC visitors are participants in Court sanctioned programs. This would eliminate the need for CRC visitors to know and report their Court referral source when they come to the CRC and the CRC's reliance on client self-reported information.	Implemented July 2018	The Seattle Municipal Court (Court) reported that since November 2017, all Court Resource Center (CRC) staff and volunteers have been provided with access to the Court's two information systems (MCIS 1 and SeaTrac2) to look up client information during intake. Volunteers are also encouraged to reach out to the client's Probation Counselor for verification of information as needed. In July 2018, a total of four trainings were provided to 18 active CRC volunteers on how to complete the new CRC check-in form, use the new database, and look up specific client information using the Court's information systems. Ongoing specialized trainings to CRC staff and volunteers are offered during the year as needed.
	569	The Seattle Municipal Court should monitor and use Court Resource Center (CRC) client demographic data to inform decision making regarding the CRC's services, service providers, and outreach efforts.	Implemented December 2018	The Seattle Municipal Court (Court) reported that the Court hired a temporary Probation Services Analyst in May 2018 to provide data analysis, program evaluation and policy recommendations to improve the Court's probation services, with a specific focus on the Court Resource Center (CRC). The Probation Services Analyst is in the process of analyzing CRC client demographics and services data captured from August to October 2018 via Tableau Software with goals to publish initial results on the Court's website in January 2019. CRC data analysis will be performed on a regular basis to track progress, evaluate performance, and share information with Court staff, CRC service providers, and other key stakeholders. To identify gaps in services and quality of service delivery, the CRC has also started conducting an Anonymous Client Needs and Client Satisfaction Survey in September 2018 as well as scheduling a day on December 11, 2018 for a team retreat to discuss CRC vision, mission, goals, and milestones for 2019 and beyond.

⁵ Municipal Court Information System (MCIS)

⁶ SeaTrac is the case management information system that Court Probation Officers use to track their caseload.

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Assessment of the Seattle Municipal Court Resource Center (October 12, 2017), continued.	570	The City should recognize the Court Resource Center (CRC) as a viable program, and the City Budget Office should work with the Seattle Municipal Court to assess the CRC's staffing and budgetary needs.	Implemented November 2018	<p>The Seattle Municipal Court (Court) reported that exploring funding opportunities to address the Court Resource Center's (CRC) programmatic and administrative demands continues to be a priority of the Court.</p> <p>In the 2018-2019 budget cycle, the Court was provided with one year of funding for two positions: a CRC Manager and a CRC Probation Services Analyst.</p> <p>The Court has included both positions in its 2019-2020 budget and with the support of the Executive and City Council, successfully obtained permanent funding for both CRC positions during the budget process. The 2019-2020 Budget was adopted in November 2018.</p> <p>Presently, the CRC still heavily relies on volunteers to provide direct service to clients. Because most volunteers have a short-term commitment of 3 to 6 months, the high turnover rate is an ongoing challenge.</p> <p>The CRC Administrative Specialist II position is funded until December 31, 2018 with funding from the Human Services Department (HSD). HSD has not committed to renewing the funding for this position. During the next budget cycle, the CRC Management Team hopes to secure funding for a permanent CRC Human Services Coordinator.</p>
Special Events – Police Staffing and Cost Recovery (December 13, 2017)	571	The Seattle Police Department (SPD) should continue reviewing and updating its special events memorandum of understanding (MOU) and event billing processes to ensure (a) the MOU cost estimate template includes accurate and complete direct cost information and (b) invoices sent to event organizers include non-wage direct costs (e.g., employee benefits and equipment) when they are specified as reimbursable in the MOU or when the MOU states that reimbursement will be for actual or full costs. (Report Recommendation 1)	Pending	<p>During the 2019-20 budget process, the City Council issued a Statement of Legislative Intent, SLI 38-3-A-2-2019 (http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) that requires the Executive to convene a workgroup to review the current cost recovery model and process. The Seattle Police Department reported that it will participate in this effort in 2019.</p>
	572	SPD should also consider charging other event-related SPD costs (e.g., event planning time, event emphasis staffing, equipment maintenance expenses, incidentals such as food, water, and supplies) to all reimbursable events. (Report Recommendation 1)	Pending	<p>During the 2019-20 budget process, the City Council issued a Statement of Legislative Intent SLI 38-3-A-2-2019 (http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) that requires the Executive to convene a workgroup to review the current cost recovery model and process. The Seattle Police Department reported that it will participate in this effort in 2019.</p>
	573	<p>The City Council and the Special Events Office should consider reviewing the implementation of the new special event permit fee structure created by Ordinance 124860 to ensure the level of recovery of the Seattle Police Department's staffing costs is aligned with the City's intentions. Options that could be considered include:</p> <ul style="list-style-type: none"> a. Charging permitted events for more of the actual police hours worked, including pre-event hours, post-event hours, and hours that exceed the hours that were initially estimated and paid. b. Including direct labor benefits and other event-related costs (e.g., event planning time, emphasis staffing, etc.) in analyses of event costs. <p>(Report Recommendation 2)</p>	Pending	<p>Council Central Staff reported that the Statement of Legislative Intent (SLI) 38-3-A-2 (SLI 38-3-A-2-2019 - http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) requires the Executive, in consultation with Council Central Staff, to submit a report by July 1, 2019 on the special events cost recovery elements found in recommendations 573 and 576. It is possible that the interdepartmental team (IDT) established by the SLI will also examine the cost recovery elements associated with recommendations 577 and 587. However, these specific recommendations are not covered in the SLI that was adopted by City Council as part of the 2019-20 Budget.</p> <p>Council Central Staff reported that the Mayor's Office has committed to perform a review of the special event process, and will include an analysis of how other jurisdictions govern special events. At this time, the full scope of the review has not been disaggregated and paired with the specific audit recommendations.</p> <p>The Special Events Office reported that it is part of the Mayor's Office's review of the special events process, and expects to be part of any IDT established by the SLI.</p>
	574	The Seattle Police Department should ensure all event-related hours are tracked to the events, including event planning hours and emphasis hours. (Report Recommendation 3)	No Further Follow-up Planned	<p>The Seattle Police Department reported that it does not have immediate plans to charge planning time to specific events.</p>
	575	The Seattle Police Department should provide to the Special Events Office (SEO) an accounting of actual hours worked at permitted events so SEO can refund or bill event promoters for any variance between estimate and actual hours. (Report Recommendation 4)	Pending	<p>The Seattle Police Department (SPD) reported that it has held meetings recently with the Special Events Office (SEO) about this issue, and that SPD is developing a process for providing information about actual hours worked (including regular and overtime) for special events on a consistent basis so that SEO can refund or bill event promoters for any variance between estimate and actual hours. SEO reported that they have asked SPD for a "true up" accounting only for those event organizers who have requested it. Without a technical solution, the process is largely manual for SPD. SPD and SEO reported that they are working out the details of how to implement this recommendation. It is anticipated that the implementation of the new work scheduling and timekeeping solution, scheduled for Quarter 4 2019, will assist this effort by automating the recording of special event hours, both regular and over time.</p>

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Special Events – Police Staffing and Cost Recovery (December 13, 2017), continued.	576	The City Council and the Special Events Office should (a) review the definitions of Community and Mixed Free Speech events in Seattle Municipal Code (SMC) 15.52 and, given the level of commercial activity at some Community and Mixed Free Speech events, consider whether any updates to these definitions are necessary. (Report Recommendation 5a)	Pending	<p>Council Central Staff reported that the Statement of Legislative Intent (SLI) 38-3-A-2 (SLI 38-3-A-2-2019 - http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) requires the Executive, in consultation with Council Central Staff, to submit a report by July 1, 2019 on the special events cost recovery elements found in recommendations 573 and 576. It is possible that the interdepartmental team (IDT) established by the SLI will also examine the cost recovery elements associated with recommendations 577 and 587. However, these specific recommendations are not covered in the SLI that was adopted by City Council as part of the 2019-20 Budget.</p> <p>Council Central Staff reported that the Mayor’s Office has committed to perform a review of the special event process, and will include an analysis of how other jurisdictions govern special events. At this time, the full scope of the review has not been disaggregated and paired with the specific audit recommendations.</p> <p>The Special Events Office reported that it is part of the Mayor’s Office’s review of the special events process, and expects to be part of any IDT established by the SLI.</p>
	577	The City Council and the Special Events Office should consider establishing criteria and a schedule for setting the fees for police services for Citywide permitted events (e.g., updating SMC 15.52 or developing department policies). (Report Recommendation 5b)	Pending	<p>Council Central Staff reported that the Statement of Legislative Intent (SLI) 38-3-A-2 (SLI 38-3-A-2-2019 - http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) requires the Executive, in consultation with Council Central Staff, to submit a report by July 1, 2019 on the special events cost recovery elements found in recommendations 573 and 576. It is possible that the interdepartmental team (IDT) established by the SLI will also examine the cost recovery elements associated with recommendations 577 and 587. However, these specific recommendations are not covered in the SLI that was adopted by City Council as part of the 2019-20 Budget.</p> <p>Council Central Staff reported that the Mayor’s Office has committed to perform a review of the special event process, and will include an analysis of how other jurisdictions govern special events. At this time, the full scope of the review has not been disaggregated and paired with the specific audit recommendations.</p> <p>The Special Events Office reported that it is part of the Mayor’s Office’s review of the special events process, and expects to be part of any IDT established by the SLI.</p>
	578	The Seattle Police Department (SPD) and the Special Events Office (SEO) should develop a process to address events that require police services but do not obtain either a permit or a memorandum of understanding (MOU) with SPD. The process should vary by type of event (i.e., the process should be different for a free speech event from what it would be for a festival or concert). For upcoming events, the process should include SPD or SEO working with an organizer to help ensure the event has either a permit or an MOU before police services are provided. For events that have already occurred, the process should include follow up from SPD or SEO about City requirements and retroactively billing event organizers for police staffing when appropriate. (Report Recommendation 6)	Pending	<p>The Special Events Office (SEO) reported that the Seattle Police Department (SPD) and the Seattle Department of Transportation (SDOT) Special Events Committee representatives meet weekly to discuss applications for upcoming permitted Special Events, rumored event activity, and known unpermitted events. Also, there are occasions where SPD has informed SEO of unpermitted activity that qualify for a Special Event Permit. On those occasions, SEO’s protocol is to attempt to contact the event organizers to encourage them to obtain permits. In some cases, this has resulted in the event organizers applying for permits, and in some cases, they have not applied for permits.</p> <p>Neither the SEO nor the Special Events Committee has authority to fine or retroactively bill for fees or SPD staffing.</p> <p>The SEO reported that it will work with SPD to document a clear process as part of the weekly SPD, SEO, SDOT meetings to address events that do not apply for permits.</p>
	579	The Seattle Police Department and the Special Events Office should review the administrative workload associated with special events and consider whether they should increase the staffing allocated to these functions. (Report Recommendation 7)	Implemented June 2018	<p>The Seattle Police Department (SPD) reported that it reviewed how the special events planning process is staffed and it will continue to assess this need against the department’s other budget priorities.</p> <p>The Special Events Office (SEO) reported that the 2016 Special Events Ordinance created a complicated, nuanced, processing and billing process that has not been supported by assigning additional staff or other critical tools to adequately manage this process. SEO will continue to work with the City Budget Office in efforts to ensure adequate staffing levels are made for the significant administrative workload associated with special event permitting.</p>
	580	<p>SPD needs to improve oversight of event staffing plans decisions by ensuring:</p> <ul style="list-style-type: none"> a. Independent reviews of event staffing include schedule and shift details, b. All event plans are independently reviewed, including those for events at the Seattle Center, and c. Plans are reviewed, or updated, in the months immediately preceding an event. <p>(Report Recommendation 8)</p>	Implemented November 2018	<p>The Seattle Police Department (SPD) reported it is continuing to have the Assistant Chief or designee over the Seattle Police Operations Center conduct an independent review and approve event staffing plans and event plans. The department also facilitates weekly meetings attended by all the relevant department entities that staff events. This group discusses all special events and department staffing. Additionally, the SPD Budget & Finance analyst reviews and analyzes pre-event staffing plans against actual staffing levels for events. In addition, SPD formalized guidelines for review and evaluation of special event plans in the 11/1/2018 revision of the Special Event Planning policy.</p>

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Special Events – Police Staffing and Cost Recovery (December 13, 2017), continued.	582	<p>SPD needs to update its policies and procedures that address Special Event Planning and After Action Reports. Policies and procedures should specify:</p> <ul style="list-style-type: none"> a. How staffing decisions are to be made (e.g., what criteria must be evaluated) and how plans should be documented. b. When plans require formal independent review and approval, who is responsible for this review, and how this approval is to be documented. c. The goals of the weekly SPOC meetings and SPOC’s oversight responsibility for event staffing decisions and planning, including what this oversight should include. d. How after action information for special events should be documented and archived for future use (i.e., describe requirements for SPD’s new Special Event After Action Form). <p>In addition, SPD’s policies and procedures should ensure that:</p> <ul style="list-style-type: none"> e. Staffing plans include options for releasing officers early if resource needs decrease during an event. f. Staffing levels are assessed, and these assessments should be documented, after all special events. These assessments should include feedback from external parties (e.g., event organizers and Special Event Committee members) when feasible. <p>Once updated, SPD should ensure compliance with policies and procedures related to special events. (Report Recommendation 9)</p>	Pending	The Special Event Planning Policy was revised on 11/1/2018 . It now addresses the goals of weekly SPOC meetings, documentation of After-Action information, and the assessment and documentation of staffing levels (in After Action Reports). We did not locate the following in SPD’s policies and procedures: how staffing decisions are to be made; when plans require formal independent review, by whom, and how approval is documented; and options for early release.
	583	SPD should begin regular tracking of event staffing information, including trends in event hours and costs by event and event type and perform comparisons between estimated (or planned) staffing with actual staffing at events. (Report Recommendation 10)	Implemented June 2018	The Seattle Police Department (SPD) reported that an SPD Budget & Finance analyst is now reviewing and analyzing special events and overtime data, including pre-event and post event staffing, staffing trends, and payroll data. SPD has improved its special event analyses and is using this information to inform management decisions.
	584	SPD should pursue a technology solution, such as a workforce scheduling system, to improve the effectiveness and efficiency of event staffing functions. (Report Recommendation 11)	Pending	The Seattle Police Department (SPD) reported that they are working with Seattle Information Technology (Seattle IT) Department project managers to implement a new work scheduling and timekeeping solution, which will automatically prevent payroll errors and instances of policy non-compliance. The Request for Proposal process was completed in Quarter 3 2018 and Seattle IT is in the process of finalizing the contract with the vendor, Orion Software. Seattle IT reported that work is expected to start in January 2019 with an expected delivery date in Quarter 4 2019. Once this system is in place, Seattle IT and SPD will work to assess its improvement of the efficiency of event staffing and increased automation of thresholds and controls, and/or develop a budget request to procure additional capabilities for this purpose.
	586	SPD should improve tracking of personnel absences for special event drafts and should review and reconsider the department’s policies for No Show’s and when employees call in sick the day of an event. (Report Recommendation 12)	Pending	The Seattle Police Department reported that the Seattle Police Operations Center has reviewed and considered the personnel event absence policies and procedures and is currently working to coordinate any needed changes and/or updates to the relevant policies.
	587	The City Council and the Mayor should evaluate the special events work SPD officers perform that is primarily a traffic-directing function and consider whether it could be handled by non-sworn personnel. We recognize this would require revising Seattle Municipal Code 11.50.380 covering the authority to override traffic signals. (Report Recommendation 13)	Pending	<p>Council Central Staff reported that the Statement of Legislative Intent (SLI) 38-3-A-2 (SLI 38-3-A-2-2019 - http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) requires the Executive, in consultation with Council Central Staff, to submit a report by July 1, 2019 on the special events cost recovery elements found in recommendations 573 and 576. It is possible that the interdepartmental team (IDT) established by the SLI will also examine the cost recovery elements associated with recommendations 577 and 587. However, these specific recommendations are not covered in the SLI that was adopted by City Council as part of the 2019-20 Budget.</p> <p>Council Central Staff reported that the Mayor’s Office has committed to perform a review of the special event process, and will include an analysis of how other jurisdictions govern special events. At this time, the full scope of the review has not been disaggregated and paired with the specific audit recommendations.</p>

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Special Events – Police Staffing and Cost Recovery (December 13, 2017), continued.	588	SPD Fiscal should periodically compare planned reimbursable event police hours and expenses to actual hours to help ensure all hours are properly billed to the event organizers. (Report Recommendation 14)	Pending	The Seattle Police Department (SPD) Fiscal Analyst continues to work with the Office of Economic Development to come up with a process that would allow the departments to compare pre-event planned hours to actual hours for reimbursable events. The ability to do so is limited because SPD Officers do not record regular time hours to specific events; they only record overtime to specific events. This will change with the implementation of SPD’s Work Scheduling and Timekeeping project in late 2019.
	589	The Office of Economic Development and the Seattle Police Department should consider investing in a Customer Relationship Management System (CRM) to improve the efficiency of the special events permit application review and event tracking functions. This system should facilitate tracking each event with a unique identifier and event numbering scheme that facilitates tracking the same event (or similar events) over time. (Report Recommendation 15)	Pending	<p>The Special Events Office (SEO) reported funding was not authorized for a Special Events Customer Relationship Management (CRM) project/proposal using the Accela (the new permitting system) solution, which had been reviewed by the Accela program team and the Seattle Information Technology Department (Seattle IT) to produce cost and resource estimates. SEO reported that it explored with Seattle IT, the co-use of a Microsoft Dynamics Customer Relationship Management used by the Office of Housing, and that this does not appear to be an option.</p> <p>While Seattle IT reported that its Client Service Division confirmed with the Seattle Police Department (SPD) that it is willing to have the Accela platform include special events, SEO’s efforts to start such a project have not received funding support. Seattle IT also reported that there are no known Budget Issue Papers (BIPs) or subsequent asks of the Accela Program to initiate this work by SEO. Seattle IT further reported that they and SPD will be engaged and available if the SEO choses to move forward.</p> <p>SEO reported that they are continuing to work with Seattle IT to explore options for a CRM platform.</p>
	590	SEO should update their policies and procedures to ensure permit fee billing and payment handling procedures include an adequate level of segregation of duties. (Report Recommendation 16)	Pending	The Special Events Office (SEO) reported they will revise their special event permit fee billing and payment processes to include proper segregations of duties. The Office of Economic Development Finance Division will conduct an independent reconciliation of deposits monthly to ensure everything that was supposed to be billed was received accurately. The Office of City Auditor met with SEO in March 2019 to discuss these planned changes and ensure they would address our concerns.
	591	A staff member or manager who does not process payments should reconcile SPECTRE to Summit monthly. (Report Recommendation 16)	Pending	The Special Events Office (SEO) reported they will revise their special event permit fee billing and payment processes to include proper segregations of duties. The Office of Economic Development Finance Division will conduct an independent reconciliation of deposits monthly to ensure everything that was supposed to be billed was received accurately. The Office of City Auditor met with SEO in March 2019 to discuss these planned changes and ensure they would address our concerns.
	592	SEO should improve its enforcement of the requirement to pay special event permit fees 30 days before the event. (Report Recommendation 17)	No Further Follow-up Planned	The Special Events Office (SEO) reported that it can only issue invoices that include billing for Seattle Police Department (SPD) officer hours after SPD has provided staffing information. This information is received at or near 30-days before an event, which is when payments are due as required by the Special Events Ordinance. Invoices that do not include billing for officer hours are created by SEO staff and are reliant on how early organizers submit the application. The Special Events Ordinance does not provide a penalty for late (less than 30 days before event) payment. Because of this, SEO has not yet identified process improvements that would satisfy the 30-day requirement and not also penalize event organizers for the City’s internal systematic issues. Consequently, SEO believes it is not operationally feasible to implement this recommendation.
	593	SEO should follow the City’s standard policy for handling delinquent debt and assessing late fees or interest charges for delinquent police services debts. (Report Recommendation 17)	No Further Follow-up Planned	<p>The Special Events Office (SEO) reported that full integration of SEO’s billing and payment process into the City’s PeopleSoft 9.2 billing/payment portal as part of the citywide 2019 reimplementation process has not yet been completed. Currently only payment receipts are handled within the new financial system, in keeping with past practice. SEO and the Office of Economic Development (OED) reported that it would require additional accounting staffing to accommodate this goal of handling the billing component in PeopleSoft 9.2. SEO reported that given the City’s current financial situation and policy priorities, it does not plan to implement this recommendation.</p> <p>SEO reported that without the capacity to get the bills into Peoplesoft 9.2, it could not take advantage of the automation that exists in 9.2 as it relates to delinquent debt and assessing late fees, etc. The Summit Re-Implementation team could not identify an alternative method for handling SEO permit bills that accommodated the requirement of “due 30 days in advance of an event”. All solutions identified would require additional work to calculate the due date and revisit the billing by SEO staff. Taking on this additional work to address this recommendation was not acceptable to SEO.</p>
	594	<p>SPD should update and enforce its special event payroll policies and procedures, including those addressing payroll time coding, management approvals, and timekeeping functions. SPD should implement controls to ensure:</p> <ul style="list-style-type: none"> a. Regular time worked for special events is coded to the event, b. Time is coded to the accurate event code, including time for <ul style="list-style-type: none"> i. multiple events held on the same day, ii. large Seattle Center events/festivals c. Special event time is entered only by SPD Payroll staff. <p>(Report Recommendation 18)</p>	Pending	<p>The Seattle Police Department (SPD) reported that the department is interested in updating its payroll policies and procedures. All overtime hours for an event are tracked by special event number. When an employee is working on regular time, their timesheet reflects the regular workday. SPD currently does not code its regular time on timesheets to the special event. The documentation for the special event (i.e., Event Summary Forms) records the personnel that are involved in an event and the hours spent on the event. Sometimes this event time includes regular time, as well as overtime, but the recording of regular time has not been consistent across SPD.</p> <p>The implementation of the new work scheduling and timekeeping solution, planned for Quarter 4 2019, will assist with this by automatically recording all special event hours, both regular and overtime.</p>

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Special Events – Police Staffing and Cost Recovery (December 13, 2017), continued.	595	Event-level reporting should be produced regularly by SPD and distributed to key special events decision makers in SPD, SEO, Seattle Center, and the City Budget Office. This reporting should match police fee revenues to police event expenses because the relationship of the costs of staffing events to the fees received could affect decisions about managing costs. Reports should include hours worked (including overtime and regular time), wages paid, number of staff or shifts worked, and comparative information from prior years. (Report Recommendation 19)	Implemented June 2018	The Seattle Police Department (SPD) reported that it implemented event-level reporting in 2017 that is distributed to SPD management (i.e., Sergeants and above) and the City Budget Office. SPD reported that there is now also reporting at the event-level that can be shared with the Special Events Office when they request it.
SPU Wholesale Water Sales (March 15, 2018)	596	Management should enforce the approval policy for retroactive billing adjustments, including those generated using the “cancel and rebill” function, by periodically reviewing all billing adjustments to ensure that approval request forms were signed by the appropriate individuals in accordance with policy. (Report Recommendation 1)	Implemented January 2018	Seattle Public Utilities (SPU) reported that its Customer Accounts Billing Services management approves and routinely reviews the signature approval of billing adjustments and retroactive billing adjustments, including billing from the “cancel and rebill” function.
	597	Management should review all 17 retroactive billing adjustments noted above that did not have the appropriate management authorization to ensure the propriety of the adjustments. (Report Recommendation 2a)	Implemented September 2017	SPU reported that its Customer Accounts Billing Services management reviewed all 17 retroactive billing adjustments.
	598	In addition, management should determine how approval controls were circumvented and take measures to help ensure this doesn’t happen in the future. (Report Recommendation 2b)	Implemented April 2019	SPU finalized and forwarded to our office a new procedure document, “Wholesale Water Billing” (CS-650.1), that establishes approval controls and authority levels for billing adjustments. It was approved and signed by SPU’s Chief Administrative Officer.
	599	The SPU Division Director of Customer Billing Services should ensure the “Purveyor Billing Process” document, which outlines policies and procedures for wholesale customer billing, is updated to include the titles and approval limits of all individuals authorized to approve billing adjustments. (Report Recommendation 3a)	Implemented April 2019	SPU finalized and forwarded to our office a new procedure document, “Wholesale Water Billing” (CS-650.1), that establishes adjustment approval limits and designates personnel authorized to approve each limit. It was approved and signed by SPU’s Chief Administrative Officer.
	600	The document should be approved and signed by the Customer Billing Services Division Director. (Report Recommendation 3b)	Implemented April 2019	See recommendation #599 above.
	601	The document should be periodically reviewed by the Director and updated as necessary. (Report Recommendation 3c)	Implemented April 2019	SPU provided us with a documented procedure, “Processing Policies, Procedures, and Director’s Rules” (PROC-ADM-101). Section 3.6 requires periodic reviews of all policies and procedures at least every 5 years.
	602	The SPU Customer Billing Services Division Director should ensure the “Customer Billing Services Adjustment Approval Request” form is updated and corrected to include all individuals with the appropriate billing adjustment approval authority, including the dollar limits each individual is authorized to approve. (Report Recommendation 4)	Implemented April 2019	We received the document, “Customer Billing Services Adjustment Approval Request”, updated to include personnel authorized to approve adjustments with corresponding dollar limits, in accordance with procedure CS-650.1.
	603	The SPU Division Director of Customer Billing Services should either (1) require management review and documented approval of current cycle consumption adjustments, subject to the same approval requirements for retroactive billing adjustments and document this requirement in written policies and procedures; or (2) implement activities that adequately control the risk of inaccurate or fraudulent current cycle consumption adjustments and document such activities in policies and procedures. (Report Recommendation 5)	Implemented April 2019	SPU finalized and forwarded to our office a documented new procedure, “Wholesale Water Billing” (CS-650.1), “Section E” of the document requires the Division Director’s approval of current cycle adjustments in accordance with our recommendation.

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Report Title (publication date)	Rec # ⁴	Description	Status as of December 31, 2018	2018 Update Comments
SPU Wholesale Water Sales (March 15, 2018), continued.	604	The SPU billing technician should document all consumption adjustments in sufficient detail, including how adjustments were calculated and the justification for making them. All such documentation should be retained in customer files. (Report Recommendation 6)	Pending	SPU reported that SPU Customer Accounts is drafting a desktop procedure that details for billing technicians how to document all consumption adjustments in sufficient detail. The procedure is expected to be approved and signed by executive management no later than Quarter 2 2019.
	605	When installing new meters and registers, SPU meter crews entering meter reads in Maximo should perform additional review steps while in the field to ensure accurate and complete meter reads, such as the review steps now performed by the Senior Planner. (Report Recommendation 7a)	Pending	SPU reported that the metering crew will perform a double verification in the field to report accurate meter reads when installing new meters and meter registers. The Metering Crew Chief will verify meter reads entered by the field crews on Maximo work orders. SPU reported that a documented procedure will be completed by Quarter 2 2019.
	606	Such reviews should also be performed by the meter crew chief when that position is assigned the responsibility for reviewing and closing the work orders. (Report Recommendation 7b)	Pending	SPU reported that reviewing and closing work orders is temporarily part of the Senior Planner's responsibility, while the new Meter Crew Chief is transitioning into this role. SPU reported that the Meter Crew Chief will begin reviewing Maximo work orders at the end of Quarter 2 2019.
	607	SPU should document policies and procedures for the entry of meter reads in Maximo work orders that include the reviews discussed in Recommendation 7. (Report Recommendation 8)	Pending	SPU reported that the review process has been implemented and the Metering Manager is working on documenting the procedure. SPU reported that this will be completed by Quarter 2 2019.
	608	The annual block charge calculation for each block customer should be independently reviewed and approved by SPU management before calculations are forwarded to SPU Accounts Receivable for billing. (Report Recommendation 9)	Implemented November 2018	SPU reported that its Rates team has developed a process for performing the block charge calculations and forwarding the calculations to the Rates Supervisor for review. The Rates Supervisor signs off on the calculations. As evidence for the implementation of this recommendation, SPU provided us with a copy of a letter sent to a wholesale customer showing the 2019 annual block charge calculations, signed by the Manager of Rates and Financial Planning.
	609	SPU should require wholesale customers to submit some form of documentation as support for their reporting of facilities charges. For example, reports showing permits issued for new and increased connection sizes could be included with the payments, if facilities charges are based on these criteria. (Report Recommendation 10)	Pending	SPU reported this recommendation was initially discussed at the May 2018 Wholesale Customer Operating Board meeting, and that details regarding how to implement the recommendation were discussed in December 2018. SPU reported that its accounting department will work with each wholesale customer to identify the required supporting documentation with each facility charge payment. SPU reported this process will start in Quarter 2 2019.
	610	SPU management should periodically conduct audits of selected wholesale customers to review documentation in support of facilities charges reported to SPU. (Report Recommendation 11a)	Pending	SPU reported that its Risk and Quality Assurance group will include these types of reviews in their Internal Audit Plan by Quarter 2 2019.
	611	During these audits, SPU should also review wholesale customers' controls that are used to help ensure the accuracy and completeness of facilities charge reporting and make any appropriate recommendations to improve controls. (Report Recommendation 11b)	Pending	SPU reported that its Risk and Quality Assurance group will develop a test plan for the Wholesale Customer's review of facility charges by Quarter 2 2019.
	612	SPU management should require, through written policy, annual meter read verifications of wholesale meters. (Report Recommendation 12a)	Pending	SPU reported that its water operations planning group is drafting a new procedure document, "Wholesale Billing Meter Testing and Review", that documents a requirement for annual meter read verifications of wholesale meters. The procedure will be completed by Quarter 2 2019.
	613	The verifications should be documented and retained on file. (Report Recommendation 12b)	Pending	SPU reported that the "Wholesale Billing Meter Testing and Review" procedure will be completed by Quarter 2 2019.

Report Title (publication date)	Rec # ⁴	Description	Status as of December 31, 2018	2018 Update Comments
SPU Wholesale Water Sales (March 15, 2018), continued.	614	SPU's Meter Systems Analyst should review a report before each meter read cycle that compares Maximo and CCB meter configuration attributes and promptly investigate and correct any differences. The Meter Systems Analyst should attempt to determine, on a case-by-case basis, how the discrepancy occurred and take actions to help prevent its reoccurrence. (Report Recommendation 13)	Implemented March 2019	SPU reported that the "Wholesale Meter Charge Comparison Report" was created to show comparisons of meter configuration attributes between the Maximo and CCB (Customer Care & Billing) systems. The report is reviewed on a monthly basis before each meter read cycle to detect differences, if any, in meter configuration attributes. As evidence for the implementation of this recommendation, SPU provided us with a copy of this report.
	615	SPU should ensure that a second person takes the appropriate steps to calculate the truncation factor and number of dials for entry in CCB for each newly installed meter or register. The results should be compared to the initial calculation to ensure its accuracy. (Report Recommendation 14a)	Implemented January 2018	SPU reported that the Management Systems Analyst (MSA) and the Assistant MSA both review work orders to ensure the accuracy of calculated truncation factors and number of dials for newly installed meters.
	616	Evidence of both calculations should be documented. (Report Recommendation 14b)	Implemented January 2018	In support of this recommendation, SPU provided us with a copy of a work order showing the calculations which also included the initials and date of both the MSA (Management Systems Analyst) and the Assistant MSA. They both initial and date updated radio configurations in the Transponder ID field within CCB (Customer Care & Billing) system.
	617	SPU's Meter Coordination Committee should maintain primary responsibility for ensuring all wholesale customer meters are tested as planned and should periodically track the testing progress. (Report Recommendation 15a)	Implemented January 2019	SPU informed us that the Senior Planner, who is on the Meter Coordination Committee (MCC), ensures that the annual detailed meter test plans submitted to her, as well as test plans that include any subsequent modifications, agree with the test plan approved by the MCC.
	618	A report that tracks planned versus actual testing should be developed for this purpose. (Report Recommendation 15b)	Implemented March 2019	SPU informed us that the Senior Planner developed a report titled "(Year) Wholesale Meter Testing Work Order Status" to show the current status of each meter as to whether testing has been completed in accordance with the planned date that was approved by the Meter Coordination Committee (MCC). The report is distributed to all MCC members at each Committee meeting.
	619	The approved wholesale meter test plan, including any subsequent modifications, should be incorporated into SPU's Meter Coordination Committee minutes as evidence of the Committee's approval. (Report Recommendation 16a)	Implemented December 2017	SPU informed us that approval from the Meter Coordination Committee of all meter test plans, including subsequent modifications to those plans, will be documented in Committee meeting minutes.
	620	Before creating Maximo work orders for scheduling the meter tests, the Senior Planner should compare the test plan approved by the Committee to the plan submitted for processing preventative maintenance work orders to ensure they are in agreement. (Report Recommendation 16b)	Implemented January 2019	SPU informed us that the Senior Planner creates all work orders for the scheduling of each meter tested based on the test plan already approved by the Meter Coordination Committee, thus ensuring that all meters are scheduled in accordance with the approved plan.
	621	SPU should install locking devices on all wholesale meter vault covers already configured to use padlocks or similar devices so that vaults are only accessible to authorized SPU personnel. (Report Recommendation 17a)	Pending	SPU reported that it will add locks to those vault covers that can accommodate locks by Quarter 2 2019.
	622	SPU should determine if it is cost effective to either replace vault lids that are not configured to use locking devices or secure them using other means. (Report Recommendation 17b)	Implemented January 2019	SPU reported that, due to the low risk associated with vandalism or tampering of meters, it is not cost effective to replace vault lids that are not configured to use locking devices. We assessed this recommendation as implemented because SPU's response indicates that they made this determination in accordance with the audit recommendation.
	623	Vault covers should be inspected during monthly cycle meter reads to ensure they are properly secured. (Report Recommendation 17c)	Implemented December 2018	SPU informed us that two different groups, Meter Crews and the Automated Meter Reading Analyst, separately perform meter testing on an annual basis. As a result, twice a year each vault cover is physically removed, and when replaced, properly secured when it is reinstalled. We assessed this recommendation as implemented because we deemed the twice per year physical inspection of each vault cover as sufficient to address the concern reflected in our recommendation.
	624	SPU should install locking devices on all wholesale meter bypass valves to prevent the unauthorized, unmetered use of water. (Report Recommendation 18a)	Pending	SPU reported that both locks and chains are required on every meter with bypass valves and that 95% of these meters have now been secured. The remaining 5% will be completed in 2019 as part of annual inspections.
	625	SPU personnel should check the condition of the locks at least once annually, for example, during annual meter verification testing. (Report Recommendation 18b)	Implemented January 2019	SPU reported that its meter crews inspect the security of the locks both on a quarterly basis and as part of their annual meter verification.

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Report Title (publication date)	Rec # ⁴	Description	Status as of December 31, 2018	2018 Update Comments
SPU Wholesale Water Sales (March 15, 2018), continued.	626	SPU management should enforce the City policy to perform regular management user access reviews of the Maximo system and monitor compliance with this requirement. (Report Recommendation 19a)	Pending	SPU management is in the process of finalizing, "Access to the Work Management System (Maximo)", procedure CORP-650.1, around the audit recommendation for future generations to adhere to. The procedure is drafted, pending approval from SPU's Chief Administrative officer.
	627	SPU management should ensure there is documentary evidence of management's approval of user access to CCB and MDM, such as an email transmission from the Division Director with the approved user lists attached. (Report Recommendation 19b)	Implemented April 2019	SPU reported that the Utility Accounts Division Director approves and sends the Customer Care & Billing (CCB) and Meter Data Management (MDM) user access approval listing to the System Administrator as an attached file via email. The System Administrator makes the approved user access changes. The Division maintains a copy of the user access approval listing on a shared drive.
Review of Navigation Team 2018 Quarter 1 Report (October 2, 2018)	628	The City should ensure that HSD has adequate support and resources to implement its planned improvements for accurately tracking and reporting on Navigation Team engagement metrics for 2018 and beyond. (Checkpoint 1.1A)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	629	The City should consider opportunities for expanding enhanced shelter capacity, including the bridge to housing approach used in San Diego and Sacramento that can be quickly deployed and incorporates private funding. (Checkpoint 1.1B)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	630	The City should consider options for reserving a certain number of enhanced shelter beds daily for Navigation Team referrals. (Checkpoint 1.1C)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	631	The City should re-evaluate its recent additional investments in basic shelter capacity and consider reprogramming those resources for enhanced shelters or diversion. (Checkpoint 1.1D)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	632	The City should explore opportunities for the Navigation Team to expand its use of diversion strategies including reunification with friends and family. (Checkpoint 1.1E)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	633	For 2018 and beyond, the City should explore using metrics for the Navigation Team that are consistent with the other City-funded outreach providers, including tracking reasons for refusing services. (Checkpoint 1.1F)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	634	The Executive should provide the Office of City Auditor with the following deliverables described in the Quarter 1 response: <ul style="list-style-type: none"> a. Results from the four focus groups conducted with Navigation Team staff and Licton Springs encampment residents. (Checkpoint 1.1G)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	635	HSD should develop a plan to ensure full Navigation Team staff participation in future trainings and assessments related to trauma-informed care. (Checkpoint 1.3A)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	636	The Navigation Team should consider collaborating with King County to address the training gaps identified in the Trauma Informed Care Self-Assessment. (Checkpoint 1.3B)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	637	HSD should consider re-administering the Trauma-Informed Care Self-Assessment to track progress with Trauma-Informed Care and should consider the use of additional self-assessment tools related to Trauma-Informed Care. (Checkpoint 1.3C)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.

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Report Title (publication date)	Rec # ⁴	Description	Status as of December 31, 2018	2018 Update Comments
Review of Navigation Team 2018 Quarter 1 Report (October 2, 2018), continued.	638	<p>The Executive should provide the Office of City Auditor with the following deliverables described in the Quarter 1 response. These are deliverables associated with HSD's recommended short-term and long-term next steps for trauma-informed practice:</p> <ul style="list-style-type: none"> a. Documentation of any meetings with Navigation Team members and partners to discuss self-assessment results b. Documentation that the Navigation Team has established structured meetings that address trauma for clients and impacts of vicarious trauma on staff. c. Documentation of written policies regarding trauma-informed practices. d. Documentation of clear policies regarding client engagement. e. Documentation of development of training program for the Navigation Team related to the five domains of trauma-informed practice. f. Documentation of the Navigation Team's staff use of SAMHSA resources. <p>(Checkpoint 1.3D)</p>	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	639	<p>The Executive should provide a timetable for developing a plan for evaluating Navigation Police Officer training. The timetable should include the parties responsible for developing the plan. (Checkpoint 1.4A)</p>	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	640	<p>The Executive should provide a timetable for evaluating Navigation Police Officer training. The timetable should include the parties responsible for communicating and implementing the evaluation recommendations. (Checkpoint 1.4B)</p>	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	641	<p>The Executive should provide a timetable for re-examining and revising the Navigation Team training plan. The timetable should include the parties responsible for these activities. (Checkpoint 1.4C)</p>	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	642	<p>The Executive should provide a plan for ensuring Navigation Team compliance with the Outreach Standard of Care. That plan should minimally include the elements listed in Exhibit 5.</p> <ul style="list-style-type: none"> • Will the Navigation Team follow the Outreach Standards of Care? • Will this include the Navigation Team Police Officers as well as the contracted outreach providers? • Which of the Outreach Standards of Care measures will the Navigation Team collect? • How will the Navigation Team collect those measures and at what intervals? • How will the Executive ensure that the Navigation Team complies with the Outreach Standards of Care? <p>(Checkpoint 2.4A)</p>	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	643	<p>The Executive should investigate and report on opportunities to increase alignment between the Navigation Team and its King County peers, especially in the areas identified in its Quarter 1 response (i.e., diversion and housing access coordination). (Checkpoint 2.4B)</p>	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.

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Report Title (publication date)	Rec # ⁴	Description	Status as of December 31, 2018	2018 Update Comments
Review of Navigation Team 2018 Quarter 1 Report (October 2, 2018), continued.	644	The Executive should consider and report on opportunities for deeper collaboration with King County, including greater integration of the Navigation Team and Public Health-Seattle and medical and mental health services. (Checkpoint 2.4C)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	645	The City should ensure that HSD has adequate support and resources to work with all relevant stakeholders to refine and redevelop the Navigation Team's Theory of Change. (Checkpoint 3.1A)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	646	The City should ensure that HSD has adequate support and resources to work with all relevant stakeholders to develop robust systems for tracking the Navigation Team's results and the short, medium, and long-term outcomes associated with the Navigation Team work. (Checkpoint 3.1B)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	647	HSD should provide a revised Navigation Team Theory of Change to the Office of City Auditor. (Checkpoint 3.1C)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	648	HSD should provide to the Office of City Auditor its plan to develop robust systems for tracking the Navigation Team's results and the short-, medium-, and long-term outcomes associated with the Navigation Team's work. (Checkpoint 3.1D)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	649	The Executive should provide the Office of City Auditor with the following: a. Revised annotated 2018 Navigation Team budget. b. Timetable for implementing a methodology to track Navigation Team expenditures across all City departments. (Checkpoint 3.2A)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	650	The City should ensure that HSD has adequate support and resources to address the identified "gap" in race and social justice trainings for the Navigation Team and its leadership. This should be an ongoing investment area for the Navigation Team. (Checkpoint 3.4A)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	651	HSD should provide a Navigation Team race and social justice training plan to the Office of City Auditor. (Checkpoint 3.4B)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	652	The City should ensure that SOCR has adequate support and resources to continue to work with the Navigation Team on the development of the Racial Equity Toolkit and to implement the Toolkit recommendations. (Checkpoint 3.4C)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	653	HSD should provide to the Office of City Auditor an update on the development and implementation of the Navigation Team Racial Equity Toolkit. (Checkpoint 3.4D)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	654	HSD should provide to the Office of City Auditor a description of how the Navigation Team efforts will be coordinated with the work of newly contracted outreach providers who specifically serve African Americans and American Indians to ensure the best possible outcomes. (Checkpoint 3.4E)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	655	HSD should consider how targeted universalism might be incorporated in the redevelopment of the Navigation Team Theory of Change. (Checkpoint 3.4F)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.

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Report Title (publication date)	Rec # ⁴	Description	Status as of December 31, 2018	2018 Update Comments
Review of Navigation Team 2018 Quarter 1 Report (October 2, 2018), continued.	656	HSD should consider team composition in the Navigation Team Racial Equity Toolkit. (Checkpoint 3.4G)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.
	657	The Executive should address the issue of “impact of police as part of the Navigation Team” in its Navigation Team Reporting Plan Quarter 3 response (Reporting Checkpoint 1.2 – Organizational Staffing Assessment). (Checkpoint 3.4H)	Pending	City Council proviso 14-95-A requires the Navigation Team to respond to this recommendation by April 30, 2019.

Appendix A

We reviewed the status of recommendations from the following 58 reports our office issued from January 2007 through December 2018:

1. Seattle Municipal Court Accounts Receivable and Revenue Recovery, Internal Controls Review (January 4, 2007)
2. Seattle Public Utilities Billing and Accounts Receivable – Drainage Fees, Internal Controls Review (February 8, 2007)
3. Parks Public Involvement Audit, Phase 2: Case Study of Loyal Heights Playfield Renovation (April 12, 2007)
4. Seattle Indigent Public Defense Services (August 6, 2007)
5. Review of Millennium Digital Media’s Compliance with the City of Seattle’s Cable Customer Bill of Rights (August 21, 2007)
6. External Funding of Capital Projects (January 16, 2008)
7. Seattle’s Special Events Permitting Process: Successes and Opportunities (January 31, 2008)
8. Seattle City Light Travel (February 1, 2008)
9. Seattle Public Utilities Revenue Cycle Audit – Transfer Stations, Internal Controls Review (February 14, 2008)
10. Seattle Public Utilities Revenue Cycle Audit – Commercial Solid Waste, Internal Controls Review (April 9, 2008)
11. Seattle’s Enforcement of Bias Crimes (August 4, 2008)
12. City Should Take Steps to Enhance Pedestrian and Cyclist Mobility Through and Around Construction Sites (August 13, 2008)
13. Review of City Collection Policies and Procedures (September 25, 2008)
14. Follow-up Audit of Broadstripe’s Compliance with the City of Seattle’s Cable Customer Bill of Rights (October 24, 2008)
15. Review of Costs of Neighborhood Traffic Calming Projects (January 15, 2009)
16. Audit of Comcast’s Compliance with the City of Seattle’s Cable Customer Bill of Rights (May 13, 2009)
17. Management of City Trees (May 15, 2009)
18. Cash Handling Audit – Seattle Center Parking (June 19, 2009)
19. Seattle District Council System Needs Renewal (June 22, 2009)
20. Cal Anderson Park Surveillance Camera Pilot Program Evaluation (October 26, 2009)
21. Compliance Audit of the Aquatic Habitat Matching Grant Program (December 14, 2009)
22. Efficiencies Audit: Parking and Traffic Ticket Processing (December 15, 2009)
23. Seattle Public Utilities Revenue Cycle Audit – Water (Retail and Wholesale) Internal Controls Review (March 1, 2010)
24. Follow-up Audit of Workers’ Compensation: Return-to-Work Program (June 15, 2010)
25. City of Seattle Anti-Graffiti Efforts: Best Practices and Recommendations (July 28, 2010)
26. Indigent Defense Services Follow-up and 2010 Audit (December 15, 2010)
27. Seattle Public Utilities Revenue Cycle Audit – Wastewater: Internal Controls (April 11, 2011)
28. City of Seattle Anti-Litter Efforts (April 19, 2011)
29. Promising Practices in Risk Management (June 22, 2011)
30. How Can Seattle Crime Analysis Rise to the Next Level? (January 10, 2012)
31. Seattle Police Department’s In-Car Video Program (June 20, 2012)
32. Information Technology Security and Risk Assessment of the Seattle Department of Transportation’s Traffic Management Center and Control System (July 5, 2012)
33. Evidence-Based Assessment of the City of Seattle’s Crime Prevention Programs (September 6, 2012)

34. Seattle Public Utilities Water Main Extensions: Internal Controls Review and Fraud Risk Audit (September 7, 2012)
35. City of Seattle Multifamily Tax Exemption Program (September 19, 2012)
36. Seattle City Employees' Retirement System Retirement Benefit Calculations (August 8, 2013)
37. Seattle Public Utilities: New Water Services (Taps): Internal Controls Review and Fraud Risk Audit (September 24, 2013)
38. Review of City of Seattle's Civil Rights Enforcement and Outreach (November 20, 2013)
39. Assessment of Consolidated Customer Service System (CCSS) Transaction Controls, Policies and Procedures, and Associated Results from CCSS Data Mining Project (April 29, 2014)
40. City of Seattle RFP Process for Vehicle Impound Management Services (May 20, 2014)
41. Seattle City Light Salvage Unit Fraud Risk Audit (June 6, 2014)
42. Seattle's Paid Sick and Safe Time Ordinance Enforcement Audit (October 17, 2014)
43. Supporting a Future Evaluation of the Seattle Youth Violence Prevention Initiative (SYVPI) (October 24, 2014)
44. Seattle Department of Transportation Bonds Management Audit (December 22, 2014)
45. Audit of the Seattle Police Department's Public Disclosure Process (March 16, 2015)
46. Process Evaluation of Seattle's School Emphasis Officer Program (September 22, 2015)
47. The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach (October 14, 2015)
48. Department of Parks and Recreation's Oversight of Lease and Concession Agreements (December 10, 2015)
49. Seattle Police Department Overtime Controls Audit (April 11, 2016)
50. Audit of Services the Metropolitan Improvement District Provides in Belltown (June 8, 2016)
51. Seattle City Light Billable Services Audit (August 10, 2016)
52. Audit of New Customer Information System (NCIS) Implementation (April 10, 2017)
53. Audit of Seattle's Incentive Zoning for Affordable Housing (April 13, 2017)
54. Review of Hate Crime Prevention, Response, and Reporting in Seattle (September 20, 2017)
55. Assessment of the Seattle Municipal Court Resource Center (October 12, 2017)
56. Special Events – Police Staffing and Cost Recovery (December 13, 2017)
57. Seattle Public Utilities Wholesale Water Sales (March 15, 2018)
58. Review of Navigation Team 2018 Quarter 1 Report (October 2, 2018)

Appendix B

The following charts list the recommendations in this report in the four categories for “No further Follow-up Planned”:

Condition 1: The recommendation is no longer relevant.
There were no recommendations in this category.

Condition 2: The recommendation’s implementation is not feasible due to factors such as budget and/or staffing limitations, contractual issues, etc.

Report Title	Rec #	Description	Comments
Process Evaluation of Seattle’s School Emphasis Officer Program (September 22, 2015)	440	Systematize the process for identifying new schools.	The Seattle Police Department (SPD) reported that it is not planning expansion of the School Emphasis Office (SEO) program because it does not have the staff to expand the program to new schools.
Seattle Police Department Overtime Controls Audit (April 11, 2016)	481	SPD should revise its billing practices so that it either (a) bills event organizers for estimated policing costs in advance of the event, and then bills for or refunds any variance of actual costs from estimated costs, or (b) at a minimum, checks organizers’ credit histories before entering into an agreement for reimbursable police services. [Report Recommendation 26]	The Seattle Police Department (SPD) reported that they bill event organizers in accordance with any memorandum of understanding the Department has with the entity. Special event organizers who have not paid SPD in a timely manner in the past, are now being asked to pay in advance in the form of a deposit or estimated costs. However, the Office of City Auditor’s 2018 audit report - Special Events – Police Staffing and Cost Recovery – found there is still opportunity for improvement in this area, specifically with reconciling actual hours worked from source documents to the SPD Payroll system. (See recommendation # 588 below.) SPD has not implemented this recommendation regarding reconciling actual costs versus estimated and billed costs after event because they think the benefits of making this change would not outweigh the extra labor costs.
Special Events – Police Staffing and Cost Recovery (December 13, 2017)	592	SEO should improve its enforcement of the requirement to pay special	The Special Events Office (SEO) reported that it can only issue invoices that include billing for Seattle Police Department

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		<p>event permit fees 30 days before the event. (Report Recommendation 17)</p>	<p>(SPD) officer hours after SPD has provided staffing information. This information is received at or near 30-days before an event, which is when payments are due as required by the Special Events Ordinance. Invoices that do not include billing for officer hours are created by SEO staff and are reliant on how early organizers submit the application. The Special Events Ordinance does not provide a penalty for late (less than 30 days before event) payment. Because of this, SEO has not yet identified process improvements that would satisfy the 30-day requirement and not also penalize event organizers for the City's internal systematic issues. Consequently, SEO believes it is not operationally feasible to implement this recommendation.</p>
	<p>593</p>	<p>SEO should follow the City's standard policy for handling delinquent debt and assessing late fees or interest charges for delinquent police services debts. (Report Recommendation 17)</p>	<p>The Special Events Office (SEO) reported that full integration of SEO's billing and payment process into the City's PeopleSoft 9.2 billing/payment portal as part of the citywide 2019 reimplementation process has not yet been completed. Currently only payment receipts are handled within the new financial system, in keeping with past practice. SEO and the Office of Economic Development (OED) reported that it would require additional accounting staffing to accommodate this goal of handling the billing component in PeopleSoft 9.2. SEO reported that given the City's current financial situation and policy priorities, it does not plan to implement this recommendation.</p> <p>SEO reported that without the capacity to get the bills into Peoplesoft 9.2, it could not take advantage of the automation that exists in 9.2 as it relates to delinquent debt and assessing late fees, etc. The Summit Re-Implementation team could</p>

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			not identify an alternative method for handling SEO permit bills that accommodated the requirement of “due 30 days in advance of an event”. All solutions identified would require additional work to calculate the due date and revisit the billing by SEO staff. Taking on this additional work to address this recommendation was not acceptable to SEO.
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Condition 3: The audited entity’s management does not agree with the recommendation and is not planning to implement the recommendation.




Report Title	Rec #	Description	Comments
Special Events – Police Staffing and Cost Recovery (December 13, 2017)	574	The Seattle Police Department should ensure all event-related hours are tracked to the events, including event planning hours and emphasis hours. (Report Recommendation 3)	The Seattle Police Department reported that it does not have immediate plans to charge planning time to specific events.




Condition 4: The recommendation was considered by the City Council but not adopted. There were no recommendations in this category.




Appendix C




The following charts show the implementation status of recommendations by year of audit report publication.




Audits Published in 2007	Number of Tracked Recommendations	Status Percentage
	57	88%
	0	0%
	8	12%
	65	




Audits Published in 2008	Number of Tracked Recommendations	Status Percentage
	87	94%
	0	0%
	6	6%
	93	




2009	Number of Tracked Recommendations	Status Percentage
	21	58%
	2	6%
	13	36%
	36	




2010	Number of Tracked Recommendations	Status Percentage
	35	71%
	1	2%
	13	27%
	49	




2011	Number of Tracked Recommendations	Status Percentage
	17	71%
	0	0%
	7	29%
	24	




2012	Number of Tracked Recommendations	Status Percentage
	42	95%
	2	5%
	0	0%
	44	



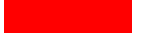
2013	Number of Tracked Recommendations	Status Percentage
	39	100%
	0	0%
	0	0%
	39	




2014	Number of Tracked Recommendations	Status Percentage
	47	73%
	0	0%
	17	27%
	64	

2015	Number of Tracked Recommendations	Status Percentage
	20	51%
	18	46%
	1	3%
	39	

2016	Number of Tracked Recommendations	Status Percentage
	54	74%
	17	23%
	2	3%
	73	

2017	Number of Tracked Recommendations	Status Percentage
	35	51%
	31	45%
	3	4%
	69	

2018	Number of Tracked Recommendations	Status Percentage
	20	32%
	42	68%
	0	0%
	62	

Legend:  Implemented  Pending  No Further Follow-up Planned

Appendix D

Office of City Auditor Mission Statement

Our Mission:

To help the City of Seattle achieve honest, efficient 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 her/his 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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