

# **Status Report on Implementation of Office of City Auditor Recommendations as of December 2023**

**May 23, 2024**

**David G. Jones, City Auditor**



**Seattle Office of City Auditor**

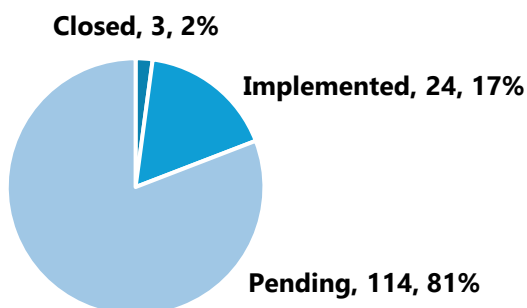
# Status Report on Implementation of Office of City Auditor Recommendations as of December 2023

## Summary and Results

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

Overall, we have tracked 920 recommendations contained in 86 audit reports since January 2007, of which 71 percent have been implemented. This report details the status of 107 recommendations reported as “pending” in our [previous June 2023 follow-up report](#) and 34 new recommendations contained in the audit reports we published during 2023. In 2023, we tracked a total of 141 recommendations from 28 audit reports.<sup>1</sup> As of December 31, 2023, 17 percent of the recommendations (24 out of 141) were implemented, 81 percent (114 out of 141) were pending, and two percent (three out of 141) were closed (no further follow up planned). It should be noted that for our reports published in 2023, it is typical for many of those reports’ recommendations to be pending as it requires time and effort by departments to implement our audit recommendations.

### Recommendation Status as of December 31, 2023



**Check out our interactive dashboard for updates on all our recommendations:**  
<https://www.seattle.gov/city-auditor/recommendations>

### Status Categories

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

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

**CLOSED:** We decide to close recommendations when either:

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

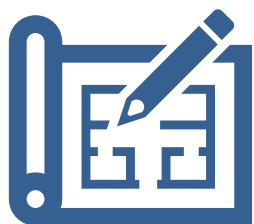
<sup>1</sup> See Appendix A.

## 2023 Recommendation Follow-up Report Highlights



### Bridge Maintenance

In our September 2021 report [Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted](#), we made ten recommendations to the Seattle Department of Transportation (SDOT) aimed at improving the maintenance of vehicle bridges in Seattle. SDOT made significant progress in 2023 by implementing five of our recommendations, and they anticipate completing the rest of them in 2024.



### Seattle's Sidewalk Maintenance and Repair Program

In our October 2021 report on [Seattle's Sidewalk Maintenance and Repair Program](#), we made seven recommendations to the Seattle Department of Transportation (SDOT) aimed at increasing sidewalk repair and maintenance in Seattle. In 2023, six of the recommendations remain open including two recommendations that SDOT implement recommendations made in a [June 2020 University of Washington Evans School report](#), to simplify the sidewalk permitting process and implement a five-year shim/bevel plan for sidewalk repairs.



### Audits of Surveillance Technology

Ordinance 125376 requires the City Auditor to review the City's use of City Council-approved non-police surveillance technologies. In 2022, our office completed its initial reviews of these technologies by issuing reports on the Seattle Fire Department's (SFD) [computer-aided dispatch technology](#) and its [hazardous materials and emergency scene cameras](#), and Seattle City Light's [current diversion technologies](#). These three reports contained a total of 36 recommendations. To date, Seattle City Light has implemented seven of the 11 recommendations we made concerning its technologies while SFD implemented one of the 25 recommendations we made.

As required by Ordinance 125376, in 2024 our office will conduct annual reviews of the non-police surveillance technologies mentioned in the reports cited above.



## Oversight of the Seattle Police Department

In 2023, our office followed up on recommendations directed at the Seattle Police Department (SPD) from previous audits covering the topics of public disclosure requests, overtime, special events, and hate crimes.

- In 2023 SPD implemented the final one of the 11 recommendations we made in our City Council-requested [September 2017 phase one report on hate crimes](#). SPD improved their hate crimes guidance by incorporating best practices from the International Association of Chiefs of Police into SPD's policy, making it available to every officer in the field.
- As was the case last year, one important recommendation from the City Council-requested [March 2015 report on SPD's public disclosure process](#) remains open because SPD has not yet developed a staffing model to estimate the optimal number of staff to handle its workload of public records requests. The implementation of this recommendation would help SPD determine how best to address the growing volume of public disclosure requests that it must process and the risks this poses to the City of Seattle.
- Seven recommendations remain open from our [April 2016 report on SPD's management of overtime](#) that was requested by then Police Chief Kathleen O'Toole. As we reported last year, these recommendations are still open largely due to the need for a new software solution.
- As we reported last year, 10 recommendations remain open from our December 2017 report required by Ordinance 124860 on [SPD's staffing and cost recovery for work performed at special events held in Seattle](#) mainly because of the need for decisions to be made on cost recovery policies for special events and the need for a new software solution.

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



## **Audit of Seattle Police Department Patrol Vehicle Deployment**

In 2023, the Department of Finance and Administrative Services (FAS) implemented the final pending recommendation from [our January 2022 report Audit of Seattle Police Department Patrol Vehicle Procurement](#). This recommendation resulted in FAS changing their procurement practices to order replacement vehicles one year in advance of when they are needed, allowing more time for the City to get new vehicles in service by the year that the older vehicles are due for retirement and reduce the risk of vehicle shortages.



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

In our July 2022 report, [The City of Seattle Should Use a Data Dashboard to Track its Progress Addressing Unsanctioned Encampments](#), we recommended that the City of Seattle should develop and regularly update a data dashboard to track its progress addressing unsanctioned encampments. Our report noted that the City launched its [One Seattle Homelessness Action Plan](#) website, which includes some of the metrics that we proposed to help the City determine whether conditions related to unsanctioned encampments are getting better or worse. The One Seattle Homelessness Action Plan indicated that the Mayor's Office "will continue to update and add metrics to track progress and drive accountability." We will keep monitoring this in 2024.



## **Street Outreach**

Since 2015, our office has been tracking the Human Services Department's (HSD) efforts to implement six recommendations made in our report [The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach](#). However, due to numerous changes in HSD's Safe and Thriving Communities investments, including contracting with King County, three of the recommendations have not been implemented. Although these recommendations remain relevant to ensuring the success of community violence prevention programs that involve an outreach component, we have seen no evidence to indicate that they are likely to be implemented; therefore, we are closing them and will no longer track their status.



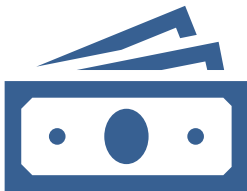
### **Seattle Municipal Court Probation**

Of the 14 recommendations we made in our City Council-requested September 2021 report [Assessment of Seattle Municipal Court Probation Racial and Ethnic Proportionality](#), to date the Seattle Municipal Court has implemented 13 of them. In 2023, the Court implemented our recommendation to conduct a Racial Equity analysis on its probation program.



### **Seattle City Light Customer Care and Billing**

In 2023, Seattle City Light implemented the last two of the 16 recommendations we made in our City Council-requested April 2020 report [Seattle City Light Customer Care and Billing Audit](#).



### **Seattle City Employees' Retirement System**

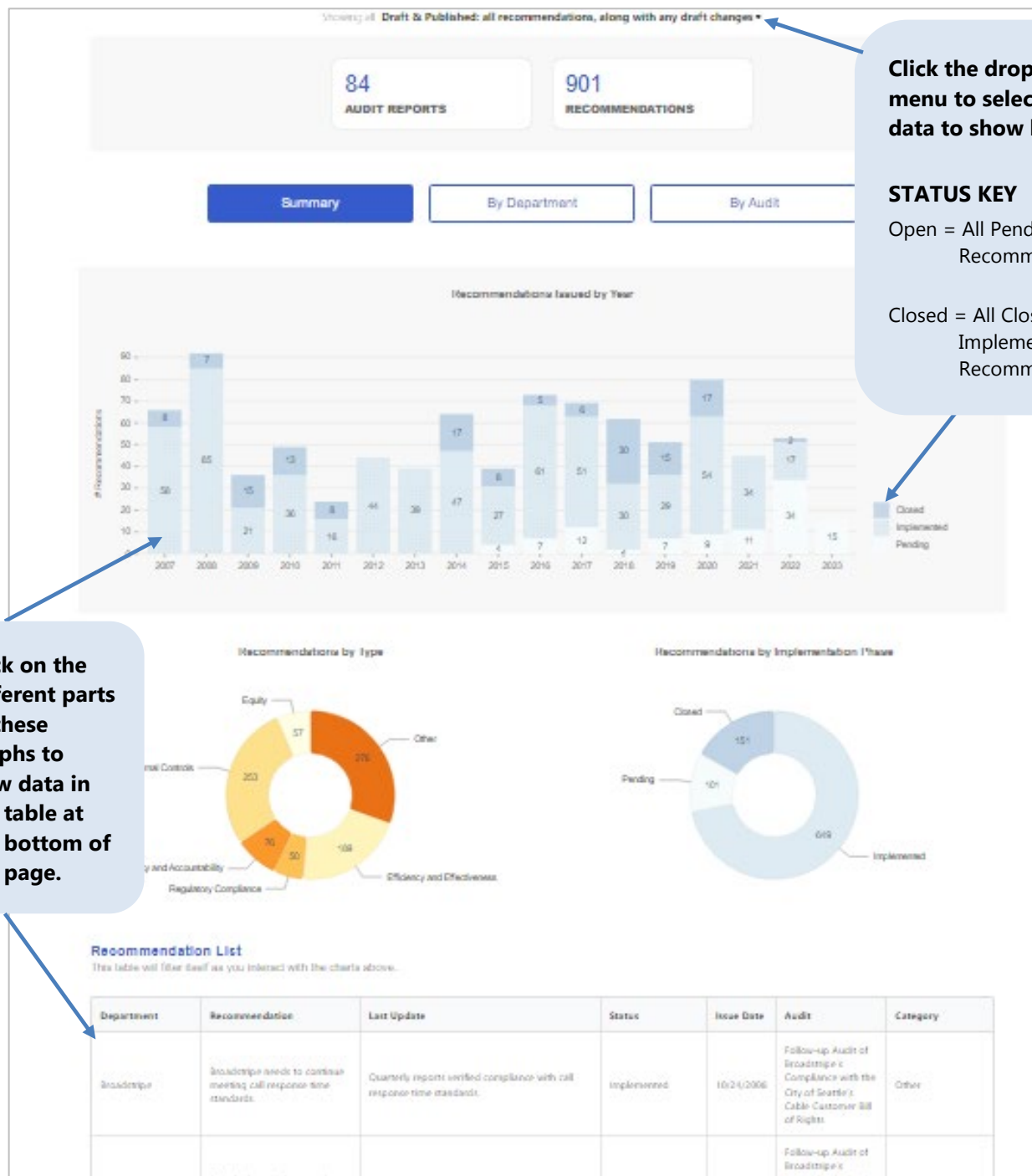
In our May 2019 report [City of Seattle Financial Condition 2017](#), we supported the Seattle City Employees' Retirement System's (SCERS) and the City's decision to maintain a stable employer contribution rate and continue to fund SCERS at or above the actuarially determined rate to help them achieve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

In 2023, SCERS was funded at a contribution rate of 25.06 percent, the same as the actuarially required contribution rate for that year. For 2024, the City approved a contribution rate of 24.12 percent, which is the 2024 actuarially required rate. We consider the recommendation pending as the City will need to continue funding SCERS at or above the actuarially required contribution rate in subsequent years to fully fund the pension liability by 2042. We will consider this recommendation implemented when the pension liability is fully funded.

## See Our Website for Detailed Recommendation Status Data

Information about the status of our recommendations is available as an [interactive dashboard](https://www.seattle.gov/cityauditor/recommendations), allowing users to review, sort, and further examine the results of our follow-up work. Below is an example image of the web page showing the dashboard (<https://www.seattle.gov/cityauditor/recommendations>).

[Please visit our website to view the latest data.](https://www.seattle.gov/cityauditor/recommendations)



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

### STATUS KEY

Open = All Pending Recommendations

Closed = All Closed or Implemented Recommendations

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

## Appendix A

### Reports Included in the 2023 Annual Recommendation Follow-up Process

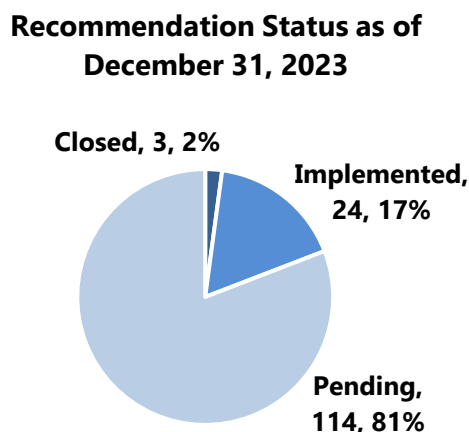
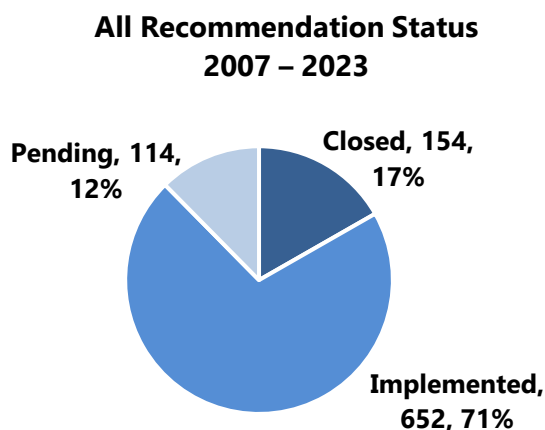
1. Understanding Seattle's Housing Market Shift from Small to Large Rental Properties: A Rental Registration and Inspection Ordinance Program Audit
2. City's Construction Permitting Needs More Customer Focus and Consistency
3. Workforce Equity in Promotions
4. The City Can Do More to Tackle Organized Retail Crime in Seattle
5. Surveillance Technology Usage Review: Seattle City Light Current Diversion Technologies
6. Action is Needed to Explore Ways to Offer an Evidence-Based Treatment for People Who Use Methamphetamine
7. Surveillance Technology Usage Review: Seattle Fire Department Computer-Aided Dispatch
8. Surveillance Technology Usage Review: Seattle Fire Department Hazardous Materials and Emergency Scene Cameras
9. 2021 Annual Surveillance Usage Review: Closed Circuit Television (CCTV) Traffic Cameras
10. The City of Seattle Should Use a Data Dashboard to Track its Progress in Addressing Unsanctioned Encampments
11. Seattle Public Utilities Residential Solid Waste Billing Controls Audit
12. Audit of Seattle Police Department Patrol Vehicle Procurement
13. Seattle's Sidewalk Maintenance and Repair Program
14. Assessment of Seattle Municipal Court Probation Racial and Ethnic Proportionality
15. Evaluation of Compliance with Ordinance 125873: Notice of Intent to Sell
16. Follow Up on Recent Loss Reports Filed by the Information Technology Department
17. Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted
18. Homeless Contracts Management Audit
19. Seattle City Light Customer Care and Billing Audit
20. Seattle Minimum Wage Enforcement Audit
21. Seattle Fire Department – Special Event Cost Recovery
22. City of Seattle Financial Condition
23. SPU Wholesale Water Sales
24. Special Events – Police Staffing and Cost Recovery
25. Review of Hate Crime Prevention, Response, and Reporting in Seattle
26. Seattle Police Department Overtime Controls Audit
27. The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach
28. Audit of the Seattle Police Department's Public Disclosure Process



## Appendix B

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

After we complete an audit report, we add the report's recommendations to our tracking database. Our office verifies the status of recommendations by following up with the appropriate City departments. Overall, we have tracked 920 recommendations contained in 86 audit reports since January 2007. The pie chart on the left below represents the cumulative follow-up progress from January 2007 through December 2023, and the pie chart on the right represents our follow-up progress during 2023. As of December 31, 2023, 71 percent (652 out of 920) of our recommendations were implemented, 12 percent (114 out of 920) were pending, and 17 percent (154 out of 920) were closed (categorized as no further follow-up planned).



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## Appendix C

### Office of City Auditor Mission Statement

#### Our Mission:

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

#### Background:

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

#### How We Ensure Quality:

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

Seattle Office of City Auditor  
700 Fifth Avenue, Suite 2410  
Seattle WA 98124-4729  
Ph: 206-233-3801  
[www.seattle.gov/cityauditor](http://www.seattle.gov/cityauditor)