

# Status Report on Implementation of Office of City Auditor Recommendations as of December 2020

March 26, 2021

**David G. Jones, City Auditor**

*We recognize that our office is located on the traditional land of the Duwamish People, the first people of Seattle. We honor the land and the Duwamish People, past and present.*



**Seattle Office of City Auditor**

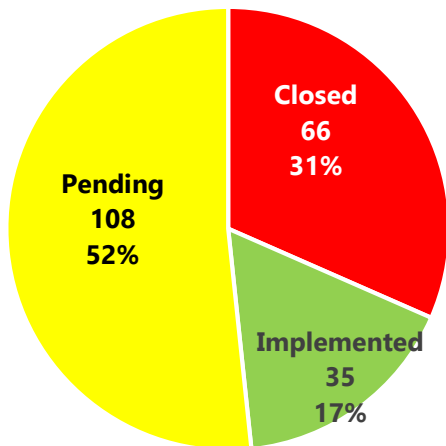
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## Results Summary

The unprecedented challenges of and changes in 2020 are reflected in the status of the 209 recommendations that we followed up on. While 17 percent of our recommendations were fully implemented in 2020, compared to previous years a larger share of recommendations are pending (52 percent) or were closed (31 percent). Several departments reported that resource limitations caused by the COVID-19 pandemic limited their ability to implement recommendations, and policy decisions related to housing and policing reduced or eliminated certain programs covered by our recommendations. A summary of these impacts and plans to leverage our audit work to inform these policy decisions are on the following page.

## Recommendation Status December 31, 2020



## KEY

### 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.



## **Audits of Housing Insecurity and Homelessness:**

At the start of 2020 our office had 68 pending or new recommendations related to housing insecurity and homelessness. However, due to policy decisions more than two thirds of these recommendations are now closed. One major reason for the large number of closed recommendations is the City of Seattle's (City) homelessness programs are being transferred to a regional entity and will no longer be under the direct control of the City's Human Service Department. Another major change was the elimination of the City's Navigation Team. Despite these changes, the issue of housing insecurity and homelessness remains a major issue for the City, and our prior audit work on these topics can inform current efforts to address them. To ensure that our work will continue to inform policy decisions in 2021 and beyond, we plan to publish a brief summary report in 2021 based on our previous Navigation Team audit recommendations. This report will identify several key themes for the City to consider in how it addresses unsanctioned encampments in 2021 and beyond.



## **Oversight of the Seattle Police Department**

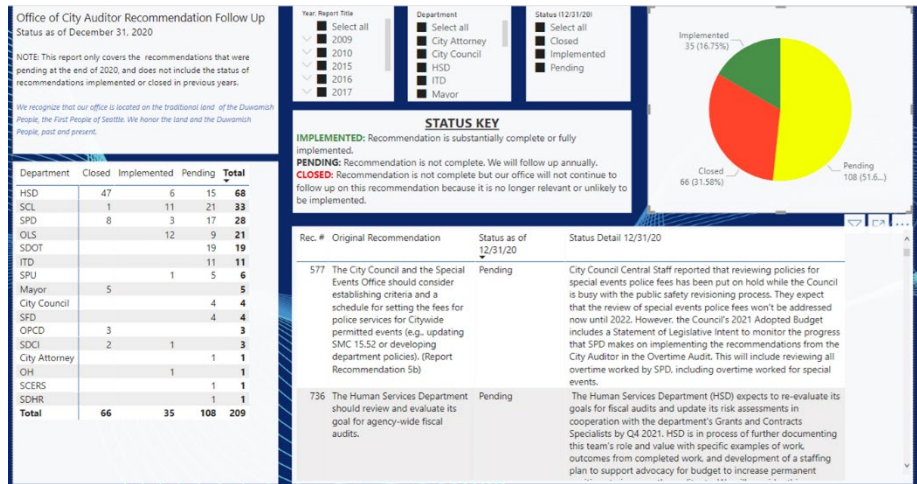
The murder of George Floyd in Minneapolis and the national reckoning on racism that followed continues to affect our City. For this report, we followed up on 28 recommendations directed at the Seattle Police Department (SPD) from prior audits on issues including hate crimes, overtime, and school resource officers.

Regarding hate crimes, one recommendation (no. 558) remains open because SPD has not implemented certain activities we suggested: either updating its policy manual or creating a checklist for identifying hate crimes. However, SPD has fully implemented another related recommendation (no. 557) and reported that it provided training in 2020 on how to determine whether an incident is a hate crime, a crime with bias elements, or a non-criminal bias incident.

For police overtime, seven recommendations are still pending, largely due to the need for a new timekeeping system, which continues to be delayed. As for the seven recommendations regarding the SPD school resource office program, we decided to close all of them because there are no plans to continue the program. Note that although performance audits of the Seattle Police Department (SPD) are now under the jurisdiction of the Office of Inspector General, we will continue to follow up on the SPD recommendations we made until they are fully implemented or closed.

## Detailed Recommendation Data Now Available Online

With the publication of this report, we are making information about our recommendations available in an interactive visual format, allowing our audience to review, sort, and further examine the results of our follow-up work. Please visit our website [HERE](#).



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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
SDCI	Management of City Trees	2009	163	The City should adopt new tree regulations for tree protection on private property.	Closed	SDCI continues to work with the Mayor and City Council on increased tree protections per Resolution 31902. In 2020, as required by this Resolution, SDCI submitted three quarterly reports to the Chair of the City Council's Land Use and Neighborhoods Committee on progress made on tree protection updates. SDCI does not yet have a projected date for the adoption of new tree regulations. We are closing this recommendation as more than a decade has passed since we made this recommendation and progress has been made. We may audit tree protections in the future.
SDCI	Management of City Trees	2009	164	The Department of Planning and Development (DPD) needs to conduct an analysis to determine resource needs for implementing the new tree regulations.	Closed	SDCI reported that it continues to evaluate its resource needs to implement the proposed tree protection updates described above in Recommendation #163. More than a decade has passed since we made this recommendation and we are closing it at this time and will no longer follow up on it. However, we may include a review of resource planning in a future audit.
SDHR	Follow-up Audit of Workers' Compensation: Return-to-Work Program	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 is establishing an electronic resource via SharePoint that will provide Washington State Department of Labor and Industries return to work compliant guidance for City departments. This resource will promote the creation of consistent Return-to-Work policies that support compliance and are routinely reviewed. We will consider this recommendation implemented when the resource is released to City departments. Release date is scheduled for the first half of 2021.
SPD	Audit of the Seattle Police Department's Public Disclosure Process	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	In 2020, the SPD Legal Unit, which processes all of SPD's Public Records Act requests, received 7,955 individual public records requests, many of which continue to require records from varying individual databases. In 2020, SPD employed ten full time employees who fulfill SPD public disclosure request (PDR), including seven public disclosure officers, two specialists handling in-car, body-worn, and facilities-related video requests, and one police communications analyst, responsible for producing radio and 911 data. On average, each public disclosure officer is responsible for a workload of between 250 to 400 open requests. According to SPD, this is unsustainable and inequitable from a body of work parity perspective - an issue SPD has flagged to the City Risk Manager, the City Attorney's Office, the Director of SDHR, the Ombud for Workplace Equity, and the City Council. Absent a City determination as to an appropriate workload for a public disclosure officer, SPD conducted its own staffing study and determined that it would need 24 FTE positions to bring each public disclosure officer down to 100 open requests. Even at that level, according to SPD, the model does not account for the amount of burnout and secondary trauma inherent in the nature of the work in the reviewing records relating to homicide, sexual assault, and child abuse. Because of the significant impact of public disclosure response time on public trust, in December 2020 SPD launched a public-facing dashboard with information about the amount of public disclosure requests received by the department. The dashboard contains the number, nature, and response timelines for records requests SPD received. SPD's Legal Unit is also exploring various platforms to assist in the review and redaction of various records. SPD Legal has consulted with Seattle IT and the City Attorney's Office to find an email search and review platform and options for programs that could optimize video redactions. SPD continues to urge the City to develop a comprehensive classification schedule and workload analysis for public disclosure city-wide. We will consider this recommendation implemented when SPD has obtained at least some of the additional resources identified by the staffing analysis. If this issue is not addressed, SPD will continue to risk long delays in responding to public disclosure requests.
SPD	Process Evaluation of Seattle's School Emphasis Officer Program	2015	433	Develop a program manual that lays out clear expectations for operations and stakeholders.	Closed	In July 2020, Seattle Public Schools suspended the use of School Emphasis Officers for one year. According to the Seattle Police Department, there are no plans to restart this program. We are closing this recommendation and will not be conducting follow up on it in the future.

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SPD	Process Evaluation of Seattle's School Emphasis Officer Program	2015	434	Develop a systematic performance and outcome measurement and evaluation plan for the School Emphasis Officers (SEO) program and participating schools.	Closed	In July 2020, Seattle Public Schools suspended the use of School Emphasis Officers for one year. According to the Seattle Police Department, there are no plans to restart this program. We are closing this recommendation and will not be conducting follow up on it in the future.
SPD	Process Evaluation of Seattle's School Emphasis Officer Program	2015	435	Clearly articulate the program goals, structure, activities, and outcomes in the program manual and a logic model.	Closed	In July 2020, Seattle Public Schools suspended the use of School Emphasis Officers for one year. According to the Seattle Police Department, there are no plans to restart this program. We are closing this recommendation and will not be conducting follow up on it in the future.
SPD	Process Evaluation of Seattle's School Emphasis Officer Program	2015	436	Facilitate appropriate data sharing.	Closed	In July 2020, Seattle Public Schools suspended the use of School Emphasis Officers for one year. According to the Seattle Police Department, there are no plans to restart this program. We are closing this recommendation and will not be conducting follow up on it in the future.
SPD	Process Evaluation of Seattle's School Emphasis Officer Program	2015	437	Develop a long-term evaluation plan.	Closed	In July 2020, Seattle Public Schools suspended the use of School Emphasis Officers for one year. According to the Seattle Police Department, there are no plans to restart this program. We are closing this recommendation and will not be conducting follow up on it in the future.
SPD	Process Evaluation of Seattle's School Emphasis Officer Program	2015	438	Articulate the program goals and training requirements.	Closed	In July 2020, Seattle Public Schools suspended the use of School Emphasis Officers for one year. According to the Seattle Police Department, there are no plans to restart this program. We are closing this recommendation and will not be conducting follow up on it in the future.
SPD	Process Evaluation of Seattle's School Emphasis Officer Program	2015	439	Ensure that memoranda of understanding are developed with each individual school.	Closed	In July 2020, Seattle Public Schools suspended the use of School Emphasis Officers for one year. According to the Seattle Police Department, there are no plans to restart this program. We are closing this recommendation and will not be conducting follow up on it in the future.
HSD	The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach	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	Due to COVID-19 pandemic, the contracted providers suspended their planning meetings in 2020 and focused their efforts on meeting the immediate needs of the community. In 2021 the Humans Services Department (HSD) will start a new Safe and Thriving Division. The expectation is that this division, with its dedicated focus, will revive the coordination efforts. HSD is also supporting the pilot program, Safe and Thriving Communities Initiative (SCSI) which shall focus on those at highest risk, or those involved in, violence and victimization. We will consider this recommendation implemented when an approach is in place that focuses on those at the highest risk for violence and victimization.
HSD	The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach	2015	442	Re-evaluate the age criteria for Street Outreach – consider providing Street Outreach to those most at need, regardless of age.	Implemented	As a result of the 2019 Safety Request for Proposal, the age restriction of the previous Seattle Youth Violence Prevention Initiative (i.e., must be under the age of 18) was eliminated. Informed by crime data, current Safety contracts focus on youth and young adults, but all ages are served.
HSD	The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach	2015	443	Support and monitor continued efforts by the YMCA 's Alive & Free Street Outreach program to improve its procedures, practices, and staff development.	Implemented	HSD supports and monitors the YMCA Alive & Free Street Outreach program. In addition to their awarded contract through the 2019 Safety RFP, they are a partnering member of the Seattle Community Safety Initiative (SCSI). SCSI received direct one-time funds with a contract period of November 2020-December 2021. HSD is contracting with Community Passageways (CP), and subcontractors include Boys and Girls Club, Urban Family and YMCA. The community-driven, violence intervention hub model will provide outreach, case management and critical incident response in four neighborhoods.

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HSD	The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach	2015	444	Support efforts to strengthen relationships between Street Outreach and the Seattle Police Department, including clarifying roles and responsibilities and providing integrated training.	Implemented	The Seattle Community Safety Initiative (SCSI) partners with SPD. SCSI and SPD established reoccurring meetings to discuss shots fired and other related matters and are developing an MOU to outline roles and responsibilities. Uniform best and promising practice trainings are also key to the SCSI model. In addition to improved provider communication, City departments now have reoccurring monthly meetings to discuss policy and programmatic progress. Leadership from SPD, HSD and Mayor's Office meet monthly.
HSD	The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach	2015	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	Due to the COVID-19 pandemic, the contracted providers suspended their planning meetings in 2020 and focused their efforts on meeting the immediate needs of the community. The planning meetings include trainings such as strengthening families. In 2021 HSD will stand-up a new Safe and Thriving Division. The expectation is that this division, with its dedicated focus, will revive the training efforts. In addition, the SCSI allows for providers to work with families in their violence intervention efforts. We will consider this recommendation implemented when the Safe and Thriving Division is in place and demonstrates that it is implementing activities that promote family as a protective factor for clients.
HSD	The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach	2015	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	Due to the COVID-19 pandemic, the contracted providers suspended their planning meetings in 2020 and focused their efforts on meeting the immediate needs of the community. The planning meetings include evaluation co-design. In 2021 HSD will stand-up a new Safe and Thriving Division. The expectation is that this division, with its dedicated focus, will revive the evaluation effort. We will consider this recommendation implemented when an evaluation is conducted of the Street Outreach program as detailed in the original recommendation.
SPD	Seattle Police Department Overtime Controls Audit	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"> <li>• duplicate payments for overtime;</li> <li>• entry of more than 24 hours in a single day; and</li> <li>• accrual of comp time in excess of maximum allowed.</li> </ul> [Report Recommendation 8]	Pending	SPD should develop automated controls or processes for detecting payroll errors or non-compliance with key policies, such as: duplicate payments for overtime; entry of more than 24 hours in a single day; and accrual of comp time in excess of maximum allowed.
SPD	Seattle Police Department Overtime Controls Audit	2016	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"> <li>• proper documentation of overtime authorization and approval;</li> <li>• accurate activity and assignment coding of overtime;</li> <li>• compensatory time thresholds; and</li> <li>• accurate recording of overtime and standby time.</li> </ul> [Report Recommendation 9]	Pending	The Seattle Police Department reported it is working with Seattle Information Technology Department (Seattle IT) project managers to implement a new Work Scheduling and Timekeeping system solution, which will automate the oversight and monitoring of overtime coding and use and compensatory time thresholds. Work started in January 2019 and is scheduled to conclude in Q2 2021. We will consider this recommendation completed when the Work Scheduling and Timekeeping system has been implemented, automated controls that allow for monitoring compliance with overtime and compensatory time policies are in place, and SPD is enforcing those policies.
SPD	Seattle Police Department Overtime Controls Audit	2016	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	The Seattle Police Department reported that the upcoming Work Scheduling and Timekeeping system solution is capable of capturing off-duty hours worked by SPD employees. Work started in January 2019 and is scheduled to conclude in Q2 2021. Note that off-duty tracking is not included in the original project scope, and would require additional implementation time. We will consider this recommendation completed when the Work Scheduling and Timekeeping system has been implemented, all SPD work time and off-duty time hours are tracked, and management approval is required for hours that exceed the maximum allowed by SPD policy.

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SPD	Seattle Police Department Overtime Controls Audit	2016	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]	<b>Pending</b>	The Seattle Police Department reported it is working with Seattle Information Technology Department (Seattle IT) project managers to implement a new Work Scheduling and Timekeeping system solution. Work started in January 2019 and is scheduled to conclude in Q2 2021. We will consider this recommendation completed when the Work Scheduling and Timekeeping system has been implemented.
SPD	Seattle Police Department Overtime Controls Audit	2016	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]	<b>Pending</b>	The Seattle Police Department (SPD) and the Special Events Office (SEO) reported that during the 2019-20 budget process, the 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 and SEO participated in this effort in 2019 and are waiting to find out if this review will result in any policy changes regarding special event police fees. SEO also reported that there is no simple way they know of to use existing systems to find the information to 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 new SPD Work Scheduling and Timekeeping system solution is implemented, they expect to be able to true up actual SPD staffing billed for permitted Special Events. Work started in January 2019 and is scheduled to conclude in Q2 2021. We will consider this recommendation completed when SPD's Work Scheduling and Timekeeping system has been implemented, SEO is receiving actual hours worked by SPD for each permitted event, SEO is conducting "true up" accounting of actual hours worked versus estimated hours, and SEO is billing or refunding the event organizers for any differences identified through the true-up accounting.
SPD	Seattle Police Department Overtime Controls Audit	2016	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]	<b>Pending</b>	The Seattle Police Department reported that the upcoming Work Scheduling and Timekeeping system solution will automate the recording of overtime hours. This will allow for a reconciliation of hours worked on reimbursable special events to hours billed. Work on the Timekeeping system started in January 2019 and is scheduled to conclude in Q2 2021. We will consider this recommendation completed when SPD's Work Scheduling and Timekeeping system has been implemented, SPD is running reports on all hours worked for reimbursable events, and SPD is billing event organizers for the total hours worked.
SPD	Seattle Police Department Overtime Controls Audit	2016	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]	<b>Pending</b>	The Seattle Police Department reported that the upcoming Work Scheduling and Timekeeping system solution is capable of capturing off-duty hours worked by SPD employees. Work started in January 2019 and is scheduled to conclude in Q2 2021. Note that off-duty tracking is not included in the original project scope, and would require additional implementation time. We will consider this recommendation completed when SPD's Work Scheduling and Timekeeping system has been implemented, SPD is tracking off-duty hours worked along with on-duty time, and SPD is tracking compliance with its policies on maximum work hours



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SCL	Seattle City Light Billable Services Audit	2016	510	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]	Pending	City Light's follow-up on sundry Accounts Receivable (AR) during 2020 was affected by the COVID-19 pandemic and the growing issues faced in AR-Electric Service. The City's Finance Director has joined this effort to clarify and enforce collection procedures. City Light informed us that they will meet with the City Attorney's office to review collections efforts on a quarterly basis in 2021. They also anticipate that COVID-19 relief actions will significantly impact collection efforts during 2021. We will consider this recommendation implemented when the clarification of the collection procedures is completed.
SCL	Seattle City Light Billable Services Audit	2016	514	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]	Implemented	City Light management created training in Q1 2021 that is assigned and delivered through Cornerstone for the Electric Service Representative organizations 341 and 352.
SCL	Seattle City Light Billable Services Audit	2016	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"> <li>• City Light should post information about the program in kitchens, lunchrooms, and other conspicuous places where employees gather.</li> <li>• Managers should periodically discuss the program at staff meetings.</li> </ul> [Report Recommendation 16]	Pending	According to City Light, the planned actions to implement this recommendation were affected by the COVID-19 pandemic but noted that new hire training includes information about the City's Whistleblower program. By Q4 2021 the City Light Employee Relations Manager will evaluate and complete any additional compliance actions or training. We will consider this recommendation implemented when the procedure is completed.
SCL	Seattle City Light Billable Services Audit	2016	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]	Closed	We are closing this recommendation and will not be conducting further follow up. City Light told us that based on a review of current City Light Workplace Expectations); City Light's Mission, Vision, Values and Desired Culture; and the City of Seattle Personnel Rules, they determined that these three documents support the mission of the City's Whistleblower Program and City Light will not develop its own Code of Conduct.
ITD	Audit of New Customer Information System (NCIS) Implementation	2017	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	Work by the Seattle Information Technology Department (ITD) to continue the refinement of project management practices occurred in the first quarter of 2020. A consultant helped identify specific areas of improvement with recommended actions. Given the impact of the COVID-19 pandemic, not all expected deliverables were completed. Use of the Stage Gate Handbook and Concept Workbook continued to help reinforce guidelines for estimation. In addition, a designated ITD staff member in Project Delivery Management has been assigned to lead the Project Delivery Practice to continue to mature ITD project delivery capabilities. Given a leadership change within ITD, the methodology for the Project Delivery Practice now resides within the Executive Advisor Division of ITD. We will consider this recommendation implemented when ITD can describe what they are doing to ensure that the Seattle City Council is informed about the uncertainty of IT project budget estimates, especially in the early phases of a project.
ITD	Audit of New Customer Information System (NCIS) Implementation	2017	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	Quality assurance risks are identified and presented to the IT project's Executive Steering Committee with options to address them. We will consider this recommendation implemented when ITD can provide us evidence that the system is working effectively. For example, provide examples of projects where: At least 75 percent of the risks identified in QA consultant reports are assigned to program managers for follow up; mitigation plans for these risks have been developed; and mitigation plans have been implemented or are in the process of being implemented.

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ITD	Audit of New Customer Information System (NCIS) Implementation	2017	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	As a practice in 2020, ITD plans to continue, as a project management discipline, holding Executive Steering Committees accountable for resolving risks identified by a quality assurance vendor. We will consider this recommendation implemented when ITD can provide evidence that this policy has been implemented and provide examples of where it is working in practice.
OPCD	Audit of Seattle's Incentive Zoning for Affordable Housing	2017	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.	Closed	The Office of Planning and Community Development (OPCD) is the lead agency responsible for updating the incentive zoning legislation in the Land Use Code. OPCD reported that the legislation to update the Incentive Zoning program is currently on hold due to staffing limitations within OPCD. OPCD reported that it has no estimated date for when this project might be resumed. As such, we are closing this recommendation and we plan no further follow-up planned for this recommendation.
OPCD	Audit of Seattle's Incentive Zoning for Affordable Housing	2017	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.	Closed	OPCD) is the lead agency responsible for updating the incentive zoning legislation in the Land Use Code. OPCD reported that the legislation to update the Incentive Zoning program is currently on hold due to staffing limitations within OPCD. OPCD reported that it has no estimated date for when this project might be resumed. As such, we plan no further follow-up on this recommendation.
OH	Audit of Seattle's Incentive Zoning for Affordable Housing	2017	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.	Implemented	The Office of Housing (OH) and the Department of Finance and Administrative Services (FAS) reported that they resolved the logistical challenges of receiving payments for Mandatory Housing Affordability (MHA) and Incentive Zoning for Affordable Housing (IZ), in December, 2020, in large part by securing a new PO Box to be exclusively used for MHA and IZ payments. The new process began in January 2021.
SDCI	Audit of Seattle's Incentive Zoning for Affordable Housing	2017	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.	Implemented	The Seattle Department of Construction and Inspections (SDCI) initiated the web-based Shaping Seattle tool that allows viewers to click on an active permit and see a summary of the incentive zoning benefits provided to achieve extra floor area. Additionally, the Office of Housing publishes an annual report on housing outcomes that identifies a list of projects participating in the Incentive Zoning program. SDCI worked with the Seattle Information Technology Department to develop a more static report from Accela that provides an annual list of issued projects participating in the Incentive Zoning program to supplement Shaping Seattle. The static report from Accela is online and includes housing data from the Mandatory Housing Affordability program.
OPCD	Audit of Seattle's Incentive Zoning for Affordable Housing	2017	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.	Closed	The Office of Planning and Community Development (OPCD) is the lead agency responsible for updating the incentive zoning legislation in the Land Use Code. OPCD reported that the legislation to update the Incentive Zoning program is currently on hold due to staffing limitations. OPCD reported that it has no estimated date for when this project might be taken off hold. As such, we plan no further follow-up on this recommendation.
SPD	Review of Hate Crime Prevention, Response, and Reporting in Seattle	2017	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.	Implemented	SPD completed and implemented a bias crimes and incidents e-Learning training curriculum in February 2020. The e-Learning included training on how to determine whether an incident is a hate crime, a crime with bias elements, or a non-criminal bias incident; an introduction to changes to the retitled Revised Code of Washington (RCW) and a review of the RCW and the Seattle Municipal Code SMC relating to hate crimes; a review of SPD policy and procedures for reporting bias crimes and incidents; how to properly report through Mark43 (SPD's records management system); recognizing indicators of bias; and investigative considerations and documentation. Quizzes on the materials were embedded in the training, and SPD reported that feedback on the content and format of the training was positive.

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SPD	Review of Hate Crime Prevention, Response, and Reporting in Seattle	2017	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	SPD reported that they continue to evaluate this recommendation and did not report any progress on implementing this recommendation in 2020. We will continue to follow up on this recommendation and will consider this recommendation implemented when the steps to improve guidance on how to identify hate crimes (similar to those described in the original recommendation) are in place.
SPD	Review of Hate Crime Prevention, Response, and Reporting in Seattle	2017	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.	Implemented	SPD reported that while their hot spot analysis has shown the absence of hate crime hot spots previously, as well as very few "frequent victims," the COVID-19 pandemic has added stressors and reduced resources for several populations, notably those living in supportive housing, and the SPD Bias Crimes Coordinator has noticed frequent responses for bias-related incidents in these facilities in 2020. SPD Officers and the Bias Crimes Coordinator continue to work with complainants, victims, mental health resources, housing facilities, and prosecutors when appropriate to mitigate risks in ongoing situations where people live in close proximity. A current analysis of incidents occurring in low income and supporting housing is being currently worked on with SPD's Data Driven Unit to determine if any steps can be taken to prevent incidents or to find ways to involve supportive housing management or mental health resources in de-escalating problems between residents.
SPD	Review of Hate Crime Prevention, Response, and Reporting in Seattle	2017	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.	Implemented	SPD reported that while their hot spot analysis has shown the absence of hate crime hot spots previously, as well as very few "frequent victims," the COVID-19 pandemic has added stressors and reduced resources for several populations, notably those living in supportive housing, and the SPD Bias Crimes Coordinator has noticed frequent responses for bias-related incidents in these facilities in 2020. SPD Officers and the Bias Crimes Coordinator continue to work with complainants, victims, mental health resources, housing facilities, and prosecutors when appropriate to mitigate risks in ongoing situations where people live in close proximity. A current analysis of incidents occurring in low income and supporting housing is being currently worked on with the SPD's Data Driven Unit to determine if any steps can be taken to prevent incidents or to find ways to involve supportive housing management or mental health resources in de-escalating problems between residents.
SPD	Special Events – Police Staffing and Cost Recovery	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	The Seattle Police Department (SPD) reported that during the 2019-20 budget process, the 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 participated in this effort in 2019 and is waiting to learn if this review will result in any policy changes regarding cost recovery of special event police expenses. We will consider this recommendation completed when decisions are made on cost recovery policies for special events and these policies are implemented by SPD.
SPD	Special Events – Police Staffing and Cost Recovery	2017	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	The Seattle Police Department (SPD) reported that during the 2019-20 budget process, the 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 participated in this effort in 2019 and is waiting to learn if this review will result in any policy changes regarding cost recovery of special event police expenses. We will consider this recommendation completed when decisions are made on cost recovery policies for special events and these policies are implemented by SPD.

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City Council	Special Events – Police Staffing and 2017 Cost Recovery		573	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: 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. (Report Recommendation 2)	Pending	City Council Central Staff reported that reviewing policies for special events police fees has been put on hold while the Council is busy with the public safety revisioning process. They expect that the review of special events police fees will not be addressed until 2022.
SPD	Special Events – Police Staffing and 2017 Cost Recovery		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	The Seattle Police Department (SPD) reported that it has developed a process for providing information about actual hours worked (including regular time and overtime) for special events on an as-needed basis so that the Special Events Office (SEO) can refund or bill event promoters for any variance between estimated and actual hours. Unfortunately, this process is manual and quite labor-intensive, so it cannot be completed for every event. Instead, SEO asks for a "true-up" accounting of hours only when the event organizer requests one. SPD reported that they anticipate the implementation of SPD's new Work Scheduling and Timekeeping system solution should assist this effort by automating the recording of special event hours, both regular and overtime. Work started in January 2019 and is scheduled to conclude in Q2 2021. We will consider this recommendation completed when SPD's Work Scheduling and Timekeeping system has been implemented, SEO is receiving actual hours worked by SPD for each permitted event, SEO is conducting true up accounting of actual hours worked versus estimated hours, and SEO is billing or refunding the event organizers for any differences identified through the true-up accounting.
City Council	Special Events – Police Staffing and 2017 Cost Recovery		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	City Council Central Staff reported that reviewing policies for special events categorizations and event police fees has been put on hold while the Council is busy with the public safety revisioning process. They expect that these special event policies will not be addressed until 2022.
City Council	Special Events – Police Staffing and 2017 Cost Recovery		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	City Council Central Staff reported that reviewing policies for special events police fees has been put on hold while the Council is busy with the public safety revisioning process. They expect that the review of special events police fees will not be addressed until 2022. However, the Council's 2021 Adopted Budget includes a Statement of Legislative Intent to monitor the progress that the Seattle Police Department (SPD) makes on implementing the recommendations from the City Auditor in the Overtime Audit. This will include reviewing all overtime worked by SPD, including overtime worked for special events.

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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
SPD	Special Events – Police Staffing and 2017 Cost Recovery		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 Department of Information Technology (Seattle IT) reported that the new Work Scheduling and Timekeeping system solution project is in the execution phase and is scheduled to conclude in Q2 2021. Once this system is in place, Seattle IT and the Seattle Police Department (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. We will consider this recommendation completed when SPD's Work Scheduling and Timekeeping system has been implemented and SPD is using its functionality to assist with event staffing planning and analysis.
SPD	Special Events – Police Staffing and 2017 Cost Recovery		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 (SPD) reported that the Seattle Police Operations Center has reviewed and considered the personnel event absence policies and procedures. Absences are currently reported on Event After-Action forms. SPD is working with the Seattle Information Technology Department (Seattle IT) to implement a new Work Scheduling and Timekeeping system solution. This system will allow for better tracking of absences and No-Shows at special events and will enable SPD to analyze any patterns and "repeat offenders." This project is in the execution phase and is scheduled to conclude in Q2 2021. We will consider this recommendation completed when SPD's Work Scheduling and Timekeeping system has been implemented and SPD is using it to track and analyze absences and No-Shows for special events.
City Council	Special Events – Police Staffing and 2017 Cost Recovery		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	City Council Central Staff reported that reviewing policies for special events policing, including traffic functions, has been put on hold while the Council is busy with the public safety revisioning process. They expect that the review of special events police policies will not be addressed until 2022. However, the Council's 2021 Adopted Budget includes a Statement of Legislative Intent to monitor the progress that SPD makes on implementing the recommendations from the City Auditor in the Overtime Audit. This will include reviewing all overtime worked by SPD, including overtime worked for traffic-directing functions at special events.
SPD	Special Events – Police Staffing and 2017 Cost Recovery		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) reported that the SPD Fiscal Analyst continues to provide to the Office of Economic Development's Special Events Office an accounting of actual hours SPD officers work at special events, when requested. The ability to do so is limited because SPD officers do not record regular time hours to specific events; they record overtime only to specific events. This will change with the implementation of SPD's new Work Scheduling and Timekeeping system solution project, which is expected in Q2 2021. We will consider this recommendation completed when SPD's Work Scheduling and Timekeeping system has been implemented, SPD is running reports on all hours worked for reimbursable events, and SPD is billing event organizers for the total hours worked.
SPD	Special Events – Police Staffing and 2017 Cost Recovery		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	The Seattle Police Department (SPD) reported that a third-party digital permitting platform or Customer Relationship Management (CRM) solution continues to be a prioritized need from external and City stakeholders, and a critical function for successful operations. SPD reported that they will continue to work with Seattle IT to review options for a CRM or other proposed solutions. If a project solution will be pursued and funded, SPD will participate in the planning and implementation of the project with Seattle IT and all City departments that may use the proposed solution. We will consider this recommendation completed when 1) the City decides to pursue a CRM solution, selects a software application, and implements it, and SPD and SEO are ready to use that CRM application for special events permitting and tracking; or 2) the City decides not to pursue a CRM solution.

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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
SPD	Special Events – Police Staffing and 2017 Cost Recovery		594	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: a. Regular time worked for special events is coded to the event, b. Time is coded to the accurate event code, including time for 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. (Report Recommendation 18)	Pending	The Seattle Police Department (SPD) reported that the implementation of the new Work Scheduling and Timekeeping system solution project should assist with this recommendation by automatically recording all special event hours, both regular and overtime. Work started in January 2019 and is scheduled to conclude in Q2 2021. We will consider this recommendation completed when the Work Scheduling and Timekeeping system has been implemented, automated controls that help enforce compliance with payroll policies are built into the system, and SPD is enforcing those payroll policies.
SPU	SPU Wholesale Water Sales	2018	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)	Implemented	Seattle Public Utilities (SPU) reported that the Purveyor Billing Process desktop procedure is complete. The procedure provides guidance to billing technicians of the monthly purveyor billing tasks for SPU wholesale water customers.
SPU	SPU Wholesale Water Sales	2018	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	Seattle Public Utilities (SPU) reported that due to the COVID-19 emergency response operations in 2020, completion of the "Wholesale Water Meter Read Collection and Documentation" procedure has been placed on hold. SPU anticipates that the procedure will be completed in early 2021. We will consider this recommendation as implemented when policies and procedures are in place.
SPU	SPU Wholesale Water Sales	2018	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	Seattle Public Utilities (SPU) reported that an audit of selected wholesale customers to review facilities charges reported to SPU has not been performed. SPU will work with the Seattle Operating Board which represents Seattle and 17 cities and districts that have signed a 60-year contract with the City of Seattle for a full, partial, or block supply of water, to determine the best approach to address the audit concern and the appropriate response. SPU anticipates this will be completed by Q4 2022.
SPU	SPU Wholesale Water Sales	2018	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	Seattle Public Utilities (SPU) reported that a review of wholesale customers' controls over the facilities charge reporting process has not been performed. SPU will work with the Operating Board to determine the best approach to address the audit concern and the appropriate response. SPU anticipates this will be completed by Q4 2022.
SPU	SPU Wholesale Water Sales	2018	612	SPU management should require, through written policy, annual meter read verifications of wholesale meters. (Report Recommendation 12a)	Pending	Seattle Public Utilities (SPU) reported that Procedure CS-660.1, "Wholesale Billing Meter Testing and Review" is complete. The procedure is pending approval from the General Manager (GM) and Chief Executive Officer (CEO). We will consider this recommendation implemented when the procedures have been approved by the GM and CEO.
SPU	SPU Wholesale Water Sales	2018	613	The verifications should be documented and retained on file. (Report Recommendation 12b)	Pending	Seattle Public Utilities (SPU) reported that Procedure CS-660.1, "Wholesale Billing Meter Testing and Review" is complete. The procedure is pending approval from the General Manager (GM) and Chief Executive Officer (CEO). We will consider this recommendation implemented when the procedures have been approved by the GM and CEO.
HSD	Review of Navigation Team 2018 Quarter 1 Report	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.	Closed	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.

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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	630	The City should consider options for reserving a certain number of enhanced shelter beds daily for Navigation Team referrals.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	631	The City should re-evaluate its recent additional investments in basic shelter capacity and consider reprogramming those resources for enhanced shelters or diversion.	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	632	The City should explore opportunities for the Navigation Team to expand its use of diversion strategies including reunification with friends and family.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	634	The Executive should provide the Office of City Auditor with the following deliverables described in the Quarter 1 response: a. Results from the four focus groups conducted with Navigation Team staff and Licton Springs encampment residents.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	635	HSD should develop a plan to ensure full Navigation Team staff participation in future trainings and assessments related to trauma-informed care.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	636	The Navigation Team should consider collaborating with King County to address the training gaps identified in the Trauma Informed Care Self-Assessment.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.

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HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	638	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: 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.	Closed	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendation
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	639	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.	Closed	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	640	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.	Closed	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	641	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.	Closed	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	642	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. • 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?	Closed	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.



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HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	643	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).	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	647	HSD should provide a revised Navigation Team Theory of Change to the Office of City Auditor.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	651	HSD should provide a Navigation Team race and social justice training plan to the Office of City Auditor.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.

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HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	653	HSD should provide to the Office of City Auditor an update on the development and implementation of the Navigation Team Racial Equity Toolkit.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	655	HSD should consider how targeted universalism might be incorporated in the redevelopment of the Navigation Team Theory of Change.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	656	HSD should consider team composition in the Navigation Team Racial Equity Toolkit.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 1 Report	2018	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).	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	658	The City should consider implementing frequent systematic tactical communication among outreach providers.	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	659	The City should use a robust systematic approach for managing homeless outreach field operations and should consider reinstating elements of the ICS framework to help ensure effective management of homeless outreach field operations.	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	660	The City should consider improving its capacity for receiving reports of newly unsheltered individuals and quickly dispatching outreach.	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	661	The City should consider increasing access to and use of diversion strategies for all City-funded homeless outreach (i.e., Navigation Team and other City-funded homeless outreach providers) to serve newly unsheltered individuals.	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.

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HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	662	The Executive should provide the Office of City Auditor with a status report on the implementation of the planned "enhancements" described in the Quarter 2 response: a. Enhance data collection practices to create a history and duration of homelessness for all individuals encountered in the field. b. Increase opportunities for shared resources such as diversion and rapid re-housing assistance to increase resources and the speed with which people are transitioned to more stable housing options. c. Increase skills and training for outreach staff to provide robust and trauma-informed mental health and substance use disorder services. d. Increase partnerships with community-based organizations that provide employment training, education and culturally-based support services to improve client outcomes for housing retention. e. Increase skillset of the Navigation team to include stronger relationships with individuals with lived experience as peer supports.	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	663	Since enhanced shelters have 24x7 restrooms, showers, and laundry, the City should consider ways to quickly and significantly increase enhanced shelter capacity as a means of prioritizing hygiene.	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	664	The City should use data as well as input from unsheltered individuals to help design, implement, evaluate, and refine strategies for addressing gaps in hygiene services. (See examples above.)	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	665	The City should consider strategies to fill gaps in hygiene services that can maximize connections with outreach and other services. (See examples above.)	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	666	The City should establish a standard of care for all its 24x7 toilets and drop-in shower sites (e.g., provision of towels and toiletries and clearly posted hours for drop-in services).	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	667	The City should consider developing consistent signage or posters for all its drop-in hygiene sites that provides important information for unsheltered individuals, including contact information for City homeless outreach.	<b>Closed</b>	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	668	The Executive should provide an update on its progress with its data and evaluation efforts described in the Executive's Quarter 2 Response.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	669	The Executive and City Council should re-consider the City's options for independent rigorous evaluation of the City's Navigation Team approach.	<b>Closed</b>	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.

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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
HSD	Review of Navigation Team 2018 Quarter 2 Report	2019	670	The Executive should provide an update on its progress with its efforts to meaningfully involve unsheltered individuals in the evaluation of the Navigation Team as described in the Executive's Quarter 2 Response.	Closed	The City Council voted to eliminate the Navigation Team in September of 2020. Therefore, we are closing this recommendation and will not be conducting further follow up on these recommendations.
City Attorney	Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report	2019	675	The Seattle City Attorney's Office and the King County Prosecutor's Office should track and publicly report data on the prosecution of malicious harassment cases using the data categories listed in this report.	Pending	In December 2019 the City Attorney's Office added hate crime prosecution data to their website. The King County Prosecutor's Office reported that it plans to start working on implementing this recommendation. We will continue to follow up on this recommendation and the status of King County's efforts in this area.
SPD	Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report	2019	677	SPD should track indicators that will help periodically evaluate the success of hate crime efforts, using the measures mentioned in this section and in Appendix of D this report as a guide. The results of this analysis should be published on SPD's Bias Crimes website.	Closed	We are closing this recommendation because the Seattle Police Department (SPD) is resolving the issue we identified in our audit with an alternative approach. According to SPD, they have some of the strongest numbers in the nation regarding hate crime and incident reporting. Additionally, every sworn officer received training on handling hate crimes and incidents (see 557, above). The SPD Bias Crimes Coordinator is available to consult with any supervisor, detective, or officer and does so on a regular basis. The Bias Crimes Coordinator has continued outreach efforts in the community as well as over Zoom and other platforms.
SCERS	City of Seattle Financial Condition 2017	2019	680	The City should 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 the end of 2042.	Pending	In 2020, the Seattle City Employees' Retirement System (SCERS) was funded above the actuarially required contribution rate of 25.79 percent. In 2021, SCERS is funded at the actuarially required contribution rate of 25.56 percent. Accordingly, we concluded that the City complied with this recommendation for 2020 and 2021. However, 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 achieve the goal of fully funding the pension liability by 2042. We will consider this recommendation implemented when SCERS' pension liability is fully funded.
SFD	Seattle Fire Department – Special Event Cost Recovery	2019	683	The Seattle Fire Department (SFD) should continue working with First & Goal, Inc., and the Mayor's Office as needed, to ensure all hours worked by SFD personnel at Seahawks games are billed appropriately.	Pending	In 2020, the Mayor's Office set up a Citywide working group to review, discuss and develop a strategy pertaining to contracting with First & Goal and other Special Events billing items as suggested by our office. These meetings were canceled due to the COVID-19 pandemic and so no action was taken to further any of our office's recommendations. Activities related to this recommendation will continue to be led by the Mayor's Office and the Citywide working group may reconvene in 2021. We will decide on the classification of this recommendation's implementation status based on the outputs created by the working group.
SFD	Seattle Fire Department – Special Event Cost Recovery	2019	684	The Seattle Fire Department should document all significant administrative costs associated with staffing billable special events, work with the Mayor's Office and the Seattle City Council to determine the appropriate degree of recovery for these costs, and update its service agreements with event promoters accordingly.	Pending	In 2020, the Mayor's Office set up a Citywide working group to review, discuss and develop a strategy pertaining to contracting with First & Goal and other Special Events billing items suggested by our office. These meetings were canceled due to the COVID-19 pandemic and so no action was taken to further any of our office's recommendations. Activities related to this recommendation will continue to be led by the Mayor's Office and the Citywide working group may reconvene in 2021. We will decide on the classification of this recommendation's implementation status based on the outputs created by the working group.
SFD	Seattle Fire Department – Special Event Cost Recovery	2019	685	The Seattle Fire Department should examine the current equipment billing rates and determine whether another basis, such as mileage, would more accurately capture actual costs. As part of this analysis, the Department should also evaluate the benefits of charging for smaller equipment, such as bikes and gators.	Pending	In 2020, the Mayor's Office set up a Citywide working group to review, discuss and develop a strategy pertaining to contracting with First & Goal and other Special Events billing items suggested by our office. These meetings were canceled due to the COVID-19 pandemic and so no action was taken to further any of our office's recommendations. Activities related to this recommendation will continue to be led by the Mayor's Office and the Citywide working group may reconvene in 2021. We will decide on the classification of this recommendation's implementation status based on the outputs created by the working group.

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SFD	Seattle Fire Department – Special Event Cost Recovery	2019	687	The Seattle Fire Department (SFD), the Seattle City Council, and the Seattle Mayor’s Office should work together to develop objective criteria for when SFD should bill event promoters for SFD personnel working at special events, including Citywide events, and the degree of cost recovery that should be achieved.	Pending	In 2020, the Mayor's Office set up a Citywide working group to review, discuss and develop a strategy pertaining to contracting with First & Goal and other Special Events billing items (suggested by the Auditor's Office). These meetings were canceled due to the COVID-19 pandemic and so no action was taken to further any of our office's recommendations. Activities related to this recommendation will continue to be led by the Mayor's Office and the Citywide working group may reconvene in 2021. We will decide on the classification of this recommendation's implementation status based on the outputs created by the working group.
OLS	Seattle Minimum Wage Enforcement Audit	2019	688	The Office of Labor Standards should minimize or eliminate the use of the “other” category. (Recommendation 1)	Implemented	The "other" category no longer exists in the Office of Labor Standards' database coding for inquiry outcome types.
OLS	Seattle Minimum Wage Enforcement Audit	2019	689	OLS should collect demographic and industry information during worker inquiries to ensure it has the information needed to inform its strategic enforcement and outreach efforts. (Recommendation 1)	Implemented	The Office of Labor Standards (OLS) added an industry question to the worker inquiry web form. OLS also reported that it has revised its demographic survey. Now, all workers who submit a web inquiry will receive a link to the survey.
OLS	Seattle Minimum Wage Enforcement Audit	2019	690	The Office of Labor Standards (OLS) should develop a directed investigations implementation plan for the labor standards ordinances it enforces and document the effectiveness and results of its directed enforcement efforts in its OLS dashboard. (Recommendation 2)	Implemented	In late 2020, the Office of Labor Standards (OLS) launched a directed investigation dashboard that shows the resolved and open directed investigations. OLS reports on the dashboard quarterly along with its other data. OLS created a strategic enforcement approach and Strategic Campaign Policies and Procedures that included the creation of a Strategic Enforcement Coordinating Committee, a focus on high priority industries, imposition of higher penalties for large employers, and the use of media to publicize violations. In 2019 and 2020, OLS pursued strategic investigations and built partnerships to deploy this initiative, the results of which it plans to share publicly on its dashboard in 2021.
OLS	Seattle Minimum Wage Enforcement Audit	2019	691	The Office of Labor Standards (OLS) should seek clarification from the City Council to determine whether OLS’ policy of emphasizing assessing employers for remedies that are paid to employees while deemphasizing civil penalties and fines that would go to the City is consistent with the intent of the City’s labor standards laws. (Recommendation 3)	Implemented	The Office of Labor Standards (OLS) told us that its approach on the use of civil penalties is consistent with the spirit and language of the ordinances. This is demonstrated by an increase in civil penalties to the City assessed in 2020 totaling \$742,582, which is nearly \$700,000 more than OLS assessed in previous years (2014-2019: \$140,694). Many of these civil penalties were the product of determinations wherein OLS exercised its discretion to assess penalties for violations.
OLS	Seattle Minimum Wage Enforcement Audit	2019	692	OLS should work with the City Attorney’s Office to facilitate the use of a greater range of the enforcement tools available to the City of Seattle, to increase the City’s assessment of civil penalties to the City. (Recommendation 4)	Implemented	The Office of Labor Standards (OLS) continues to work with the City Attorney's Office (CAO) to use a greater range of enforcement tools. According to OLS, its collaboration with CAO ensures enforcement is strategic, efficient, effective, and prioritizes making workers whole. These tools include increasing use of subpoenas; assessing/planning for the use of bonds, liens, and receiverships; and exploring referrals of criminal wage theft investigations in egregious cases. In 2020 OLS and CAO collaborated on the City’s intervention in a Superior Court case relating to an open investigation. In one case that closed in 2020, OLS and CAO began collaborating in bankruptcy proceedings to secure lost wages after the employer filed bankruptcy mid-investigation. Per a CAO recommendation, OLS now names individual owners in many investigations to improve the chances of financial recovery. Throughout 2020, OLS worked with CAO on its strategic enforcement investigations; according to OLS, this collaboration will increase in 2021.
OLS	Seattle Minimum Wage Enforcement Audit	2019	693	The Office of Labor Standards (OLS) and the City Attorney’s Office should work together to propose to the City Council changes to the City’s labor standards laws that would help encourage employers to cooperate with OLS by allowing for the daily and per employee accumulation of penalties while employers remain out of compliance with the City’s labor standard laws. (Recommendation 5)	Pending	The Office of Labor Standards (OLS) reported that it works with the City Attorney's Office (CAO) to effectively enforce labor standards. Employee capacity strain within OLS in 2020 prevented the development of legislative proposals; however, OLS has worked with CAO to pursue non-legislative tools; which are referenced in the preceding response. In 2021, OLS and CAO will revisit a timeline for addressing this recommendation. We will consider this recommendation implemented when relevant proposals are submitted to the City Council.

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OLS	Seattle Minimum Wage Enforcement Audit	2019	694	The City should refrain from negotiating confidential settlements with employers and should make it clear to employers that such agreements are unenforceable. (Recommendation 6)	Implemented	The Office of Labor Standards (OLS) reported that its practice to not use confidential settlement agreements is consistent with this recommendation. To reiterate and memorialize this practice, OLS disseminated a written policy in April 2020 that prohibits use of confidential settlements.
OLS	Seattle Minimum Wage Enforcement Audit	2019	695	The Office of Labor Standards (OLS) should devise a proposal to incorporate strategic planning, evaluation and review as an ongoing function of OLS management to City Council by September 2020. (Recommendation 7)	Pending	The Office of Labor Standards (OLS) reported that while OLS employs strategic planning and evaluation as part of its annual work planning, employee capacity strain in 2020 prevented OLS from submitting a formal proposal to the Seattle City Council. We will consider this recommendation implemented when a proposal has been submitted to the City Council.
OLS	Seattle Minimum Wage Enforcement Audit	2019	696	OLS should conduct an assessment of alternative staffing strategies to improve the efficiency and effectiveness of its investigations with a report to the City Council by September 2020. (Recommendation 7)	Pending	The Office of Labor Standards (OLS) reported that employee capacity strain in 2020 prevented it from formulating a formal report to the Seattle City Council. However, starting in 2019, OLS initiated team investigations, which are designed to increase efficiency and support staff retention. Since that time, OLS investigators carry a caseload of team and individual investigations. We will consider this recommendation implemented when a report on its staffing strategies is delivered to the City Council.
OLS	Seattle Minimum Wage Enforcement Audit	2019	697	The Office of Labor Standards (OLS) should conduct an assessment of the appropriate level of enforcement versus outreach resources needed to implement strategic enforcement and achieve desired outcomes with a report to the City Council by September 2020. (Recommendation 7)	Pending	The Office of Labor Standards (OLS) reported that employee capacity strain in 2020 prevented it from formulating a formal proposal to the Seattle City Council, but that the OLS leadership team will revisit a timeline for deployment in early 2021. We will consider this recommendation implemented when a relevant report is delivered to the City Council.
OLS	Seattle Minimum Wage Enforcement Audit	2019	698	As part of its Comprehensive Outreach Plan, the Office of Labor Standards (OLS) should develop a long-term strategy to develop the capacities of worker and community organizations it contracts with to 1) increase OLS' understanding of industries at high risk of labor standard violations, and 2) to assist OLS in its enforcement efforts, including identifying violations, subsequent case preparation, and witness interviews. (Recommendation 8)	Implemented	The Office of Labor Standards (OLS) stated that it has worked with Community Outreach and Education Fund (COEF) partners that it contracts with to address barriers of low-income Blacks, Indigenous, and People of Color (BIPOC) workers filing complaints with OLS. For example: creating a plain language document explaining OLS Investigation Process; creating a Community Intake Referral Form and process that allows COEF partners to conduct intakes and share information with OLS when referring a worker; and attending community events with a mobile intake table.
OLS	Seattle Minimum Wage Enforcement Audit	2019	699	The City should direct all City departments to cooperate in the enforcement of labor standards laws. (Recommendation 9)	Pending	The Office of Labor Standards (OLS) reported that in 2020, at least three departments have requested technical assistance on labor standards requirements for RFQ/RFP or program participant requirements to participate in their programs or as their contractors (e.g. Fresh Bucks Retailer, Seattle Protects Face Coverings, Street to Housing Program, Human Services Department). It also reported other activities that meet the spirit of this recommendation and plans to develop specific efforts with the Seattle Department of Human Resources to train City leadership on labor standards. We will consider this recommendation implemented when OLS demonstrates that these training activities have been created.
OLS	Seattle Minimum Wage Enforcement Audit	2019	700	The City should work with Public Health – Seattle and King County officials or use food safety inspection data to identify employers who potentially may be violating labor standards laws. (Recommendation 9)	Implemented	The Office of Labor Standards (OLS) met with Seattle and King County Public Health (SKCPH) to discuss collaboration several times in 2019 and 2020. Working with SKPH, OLS identified SKCPH's Communicable Disease Epidemiology & Immunization section's Foodborne Illness & Enteric Diseases program as potential collaborators. These staff investigate reports of foodborne illness outbreaks. OLS and SKPH agreed to cross train each other's staff in 2020, to amplify the importance of Paid Sick and Safe Time (PSST) to employers under investigation for reported outbreaks, emphasize that workers affected by foodborne illness have a right to PSST, report any observed or suspected labor standards violations to OLS, and report any observed or suspected foodborne illness incidents to SKCPH. OLS also worked with SKCPH to add Seattle-specific PSST information to their website in early 2020.

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OLS	Seattle Minimum Wage Enforcement Audit	2019	701	The Office of Labor Standards (OLS) should improve its website to clarify its enforcement processes. (Recommendation 10)	Implemented	The Office of Labor Standards (OLS) reported that in January 2020, OLS relaunched its website following recommendations from a 2019 Racial Equity Toolkit process. These changes were designed to increase accessibility and simplify information, including about OLS' enforcement priorities and work. Additionally, OLS updated all broken links that mistakenly directed individuals to the Seattle Office for Civil Rights (the department in which OLS's functions were previously housed) and has created an easier-to-read guide that explains the investigation process. Lastly, to guide future accessibility of OLS' publicly facing materials, OLS created an internal guide on accessibility that memorialized its approach and values when creating accessible materials.
OLS	Seattle Minimum Wage Enforcement Audit	2019	702	The Office of Labor Standards (OLS) should report on key performance indicators: 1. the amount of civil penalties to the City assessed 2. the number and results of directed investigations, and 3. the average number of days to resolve investigations. (Recommendation 10)	Implemented	The Office of Labor Standards (OLS) launched new interactive web-based dashboards to display a greater range of enforcement metrics. These dashboards show the amount of civil penalties and fines assessed by the City; the number and closure type of directed investigations and associated amount of financial remedies and impacted workers; and case age.
OLS	Seattle Minimum Wage Enforcement Audit	2019	703	OLS should provide the above information and the complaint/inquiry form in multiple languages. (Recommendation 10)	Pending	The Office of Labor Standards (OLS) requested that its worker web form be translated into multiple languages and has been working with the Seattle Department of Information Technology to identify languages and troubleshoot technical difficulties associated with the request. The anticipated completion date is first quarter 2021. In the interim, OLS informs customers on the complaint inquiry landing page that they may request the use of an interpreter when they telephone OLS. We will consider this recommendation implemented when the worker web form is available on OLS' website in multiple languages.
OLS	Seattle Minimum Wage Enforcement Audit	2019	704	The Office of Labor Standards (OLS) should create a comprehensive outreach plan that directs and coordinates the work of OLS' internal and external outreach functions with the goal of improving organizational efficiencies, oversight, and performance, and the coordination between OLS and its external contract outreach providers, as well among the outreach providers. (Recommendation 11)	Pending	The Office of Labor Standards (OLS) has made some progress on this recommendation, and we will consider it complete when OLS demonstrates that it has a comprehensive outreach plan. According to OLS, several issues in 2020 limited its ability to fully realize its 2020 goals in this area. OLS also reported that it continued to make enhancements to its contract oversight and coordination with enforcement and provide greater clarity on outreach functions amongst OLS teams. In 2021, an OLS Community Engagement Specialist will oversee and coordinate four Community Outreach Education Fund (COEF) Worker Outreach Industry Cluster groups that will work collaboratively to support workers in Residential Construction, Large Restaurant/Retail, App-Based Drivers and Domestic workers. This work will leverage resources amongst COEF partners and allow for better coordination of worker outreach within each industry.
OLS	Seattle Minimum Wage Enforcement Audit	2019	705	The Office of Labor Standards (OLS) should conduct an analysis of the merits of contracting with a prime contractor who then subcontracts with other contractors versus contracting directly with multiple contractors. This analysis should consider racial equity implications, and OLS' ability to oversee multiple contractors and hold them accountable. The results of this analysis should be submitted to the City Council. (Recommendation 12)	Pending	The Office of Labor Standards (OLS) reported that unforeseen capacity issues in 2020 limited its progress on implementing this recommendation. In 2015, Seattle Office for Civil Rights/OLS staff researched the merits of having one prime contractor with several subcontracts as is done in San Francisco. OLS considered the racial impacts of whether small immigrant and refugee and organizations of color with established constituencies could participate equitably if there was only one prime contractor and decided opening the Request for Proposal to multiple organizations would be more inclusive. We will consider this recommendation completed when OLS provides evidence of an updated analysis.
OLS	Seattle Minimum Wage Enforcement Audit	2019	706	The Office of Labor Standards should increase its outreach contractor oversight, including requiring evidence of outreach activities, such as flyers, photos and sign-in sheets. (Recommendation 13)	Implemented	The Office of Labor Standards (OLS) reported improvements in the oversight of COEF 2020-2021 contracts by requiring worker participant surveys as a verification method for training activities. For 2020 Business Outreach Education Fund (BOEF) contract extensions and 2021-2022 contracts OLS added required verification methods to include businesses addresses, samples of flyers and schedule of events.

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OLS	Seattle Minimum Wage Enforcement Audit	2019	707	OLS should require an accounting of and receipts for contractor expenses, and conduct audits of its outreach contactors. (Recommendation 13)	Pending	The Office of Labor Standards (OLS) increased auditing of Community Outreach Education Fund (COEF) Scope of Work activities through meeting more frequently with partners to discuss outreach strategy and assist with trouble-shooting problems and challenges. Since 2019, OLS staff have attended COEF trainings to support better oversight and worker training. OLS reported that it will continue to improve its efforts in this area. We will consider this recommendation implemented when policies and procedures are in place that ensure that audits take place regularly.
OLS	Seattle Minimum Wage Enforcement Audit	2019	708	The Office of Labor Standard's (OLS) reporting tools of contractor performance should be improved to better measure the effectiveness of its outreach efforts. Specifically, OLS and its contractors should more consistently track demographic information of employee intakes, and how employee intakes were addressed, including the reasons for referrals to other agencies. (Recommendation 14)	Implemented	The Office of Labor Standards (OLS) reported that in its contracts with community partners, contractors are required to request voluntary demographic data during worker trainings. To address challenges with collecting this kind of data, COEF partners collect data on the industry of the worker who is reporting an alleged labor standards violation. OLS uses additional source(s) of data to guide OLS' work, including information collected at the OLS intake and case closure stages. To enhance office-wide analysis of data and better inform our workstreams, in July 2020, OLS created a demographic data group that analyzes worker industry data (e.g., existing data sets such as in the American Community Survey, Bureau of Labor Statistics) and demographic data OLS collects. The data group revamped the OLS Demographic Survey that includes baseline data, and a uniform demographic survey used in workstreams.
Mayor	Five Steps the City of Seattle Should Take to Reduce Trash Around Unsanctioned Encampments	2020	709	The City should conduct systematic geographic surveillance throughout Seattle to identify areas of encampment trash accumulation and track its progress with addressing trash accumulation over time. This should include green-spaces and areas in which residents may experience barriers to reporting.	Closed	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
Mayor	Five Steps the City of Seattle Should Take to Reduce Trash Around Unsanctioned Encampments	2020	710	The City should apply specific strategies to address persistent hot spots of encampment trash accumulation in Seattle that may include, but are not limited to: 1) expanding and increasing the frequency of the SPU encampment trash program, 2) designating more emphasis areas, and 3) requiring specific litter mitigation activities in a designated area around the facilities as part of Good Neighbor Agreements with City-funded agencies.	Closed	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
Mayor	Five Steps the City of Seattle Should Take to Reduce Trash Around Unsanctioned Encampments	2020	711	We recommend that the City prohibit camping in Water Quality and Public Health Protection Areas, and systematically monitor these locations to ensure that unsanctioned camping is not occurring.	Closed	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
Mayor	Five Steps the City of Seattle Should Take to Reduce Trash Around Unsanctioned Encampments	2020	712	The City should engage outreach agencies in needle recovery and track its progress in reducing improperly discarded needle waste.	Closed	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
Mayor	Five Steps the City of Seattle Should Take to Reduce Trash Around Unsanctioned Encampments	2020	713	The City should use proven strategies for deterring metal theft to reduce the accumulation of trash accumulation from metal scrapping around unsanctioned encampments.	Closed	We are closing this recommendation and will not be conducting further follow up as the City is undertaking a new approach to unsanctioned encampments and homelessness.
SCL	Seattle City Light Customer Care and Billing Audit	2020	714	City Light should lower the current number of 12 consecutive estimated bills allowed in their Meter Data Management system.	Implemented	City Light lowered the current number of 12 consecutive estimated bills allowed in their Meter Data Management system to three consecutive bills.



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SCL	Seattle City Light Customer Care and Billing Audit	2020	715	City Light should lower the current high consumption variance allowed in their Meter Data Management system.	Implemented	City Light lowered the current high consumption variance allowed in their Meter Data Management system from 600 percent to 400 percent.
SCL	Seattle City Light Customer Care and Billing Audit	2020	716	City Light should track seasonal variations in the workload related to processing new accounts and moves.	Implemented	City Light established a seasonal staffing plan to address the annual "Moves Season" of May to October. To track seasonal variation in workload, City Light managers review customer account statistics on a weekly basis.
SCL	Seattle City Light Customer Care and Billing Audit	2020	717	City Light should develop an annual staffing plan to accommodate fluctuations in demand for processing new accounts and moves.	Implemented	City Light established a seasonal staffing plan to address the annual "Moves Season" of May to October.
SCL	Seattle City Light Customer Care and Billing Audit	2020	718	City Light should develop a system for managing returned mail and explore how this body of work could be handled in the Customer Care and Billing system.	Pending	City Light rebuilt its returned mail process to address the need for employees to telework. They are in the process of re-establishing the digital address update functionality to limit repeated returned mail. We will consider this recommendation implemented when City Light has provided evidence that they have a new, effective system for handling returned mail.
SCL	Seattle City Light Customer Care and Billing Audit	2020	719	To understand the impact changes in its policies and procedures are having on customer satisfaction, City Light should conduct regular customer satisfaction surveys.	Pending	City Light intends to conduct customer and employee surveys in alternating years. We will consider this recommendation implemented when City Light has conducted its first customer survey and has a planned schedule for future surveys.
SCL	Seattle City Light Customer Care and Billing Audit	2020	720	City Light should enhance its use of new technologies to proactively provide customers with data about their accounts.	Implemented	The Utility Customer Self Service (UCSS) Portal provides City Light customers self-service access to their own billing and usage data. The Portal functionality is being deployed in phases.
SCL	Seattle City Light Customer Care and Billing Audit	2020	721	City Light should revise its policies and procedures so that all customers whose inquiries require further research are contacted when the issue has been resolved.	Pending	City Light's Customer Advocacy Team's is piloting the use of a Customer Relationship Management (CRM) tool to do transactional surveys and follow up with customers. Based on information provided by City Light, results appear to be promising. As part of their Customer Advocacy Team lessons, City Light may consider expanding the use of this tool to all City Light and Contact Center staff who handle City Light customer accounts. We support this move as the CRM tool includes internal controls that help ensure that all customers whose accounts are being worked on are contacted periodically until the account issue is resolved. We will consider this recommendation implemented when City Light has a system in place that ensures all customers who contact them are updated until their issue is resolved.
SCL	Seattle City Light Customer Care and Billing Audit	2020	722	City Light should evaluate the effectiveness of its temporarily expanded escalation team.	Pending	City Light anticipates a Customer Advocacy Team (CAT) lessons learned exercise in early January 2021. We will consider this recommendation implemented when we see the CAT lessons learned report.
SCL	Seattle City Light Customer Care and Billing Audit	2020	723	City Light should incorporate lessons learned from the evaluation of its temporarily expanded escalation team into its permanent policies and practices.	Pending	City Light anticipates a Customer Advocacy Team (CAT) lessons learned exercise in early January 2021. We will consider this recommendation implemented when we see the CAT lessons learned report, including plans to implement any recommendations the lessons learned report includes.
SCL	Seattle City Light Customer Care and Billing Audit	2020	724	City Light should report on the results of the evaluation and related policy changes to the Seattle City Council by December 2020.	Implemented	City Light reporting meeting with the City Council President and the Chair of the Transportation Utilities Committee.
SCL	Seattle City Light Customer Care and Billing Audit	2020	725	City Light should give customer service representatives the training and authority to set up payment arrangements.	Pending	As part of a more holistic "Road to Recovery" work plan that is in development, City Light is establishing new parameters and authority for payment plans and payment arrangements. We will consider this recommendation implemented when City Light has new parameters and authority for making payment plans and payment arrangements in place.

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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
SCL	Seattle City Light Customer Care and Billing Audit	2020	726	To prevent fraud and ensure equity, City Light should institute appropriate internal controls at the same time as this authority is granted.	Pending	City Light has engaged its internal audit team and anticipates a holistic review with the City Light internal audit team commencing in February-March of 2021 to reestablish proper financial and transactional controls where gaps exist. We will consider this recommendation implemented when City Light can document for us the internal controls they have in place over the creation of payment plans and payment arrangements.
SCL	Seattle City Light Customer Care and Billing Audit	2020	727	City Light should provide language translation options for the online information it provides about payment plans, payment arrangements, and payment assistance.	Pending	The Utility Customer Self Service (UCSS) Portal provides "Google translate" functionality. Direct implementation of the City's tier one languages is scheduled for a future Portal release. We will consider this recommendation implemented when City Light has translation options in place on their website page that describe payment plans and payment arrangements.
SCL	Seattle City Light Customer Care and Billing Audit	2020	728	City Light should conduct targeted outreach in the City's top tier languages to inform customers about the availability of payment plans, payment arrangements, and payment assistance.	Pending	According to City Light, the CAT began implementing a pilot of this with select community-based agencies that serve non-English speaking communities. We will consider this recommendation implemented when City Light has evaluated the effectiveness of its pilot program and their plans to implement it, or a revised version of it, citywide.
SCL	Seattle City Light Customer Care and Billing Audit	2020	729	City Light should implement promising practices from other utilities.	Pending	City Light told us that implementing this recommendation will be feasible once they are in a more stable operating environment, and after the pending upgrades to its Customer Care and Billing (CCB) system and the transition to Meter Solution Cloud Service (MSCS - the meter data management application moved to the cloud). We will consider this recommendation implemented when City Light shows evidence that they have implemented at least one promising practice from another jurisdiction, or that they have considered all of the ones listed in the report and have good reasons for not moving forward with them.
HSD	Homeless Contracts Management Audit	2020	730	The Human Services Department should revise the timetable for homelessness services contract development and execution to help ensure contracts are executed by the specified start date.	Pending	The Human Services Department (HSD) reported it is developing a proposal for multi-year contracting that could help with the issue of late execution. The King County Regional Housing Authority (KCRHA) will determine the timetable for homelessness contracts when it assumes responsibility for the homeless contracts
HSD	Homeless Contracts Management Audit	2020	731	The Human Services Department should revise the point score for the question on contract dollar amount on the contract monitoring risk assessment to assign more points to higher dollar value contracts.	Pending	The Human Services Department (HSD) reported that the Homeless Systems Investments Division (HSI) has kept the risk assessment as is and continues to use it for monitoring because the responsibility for contracting for homeless services is planned to the King County Homelessness Regional Authority (KCHRA) in 2021
HSD	Homeless Contracts Management Audit	2020	732	The Human Services Department should review the levels of annual monitoring for homeless services contracts and set a dollar level threshold for contracts that receive only desk reviews.	Pending	The Human Services Department (HSD) reported that that the Homeless Systems Investments Division (HSI) has kept the risk assessment as is and continues to use it for monitoring because the responsibility for contracting for homeless services is planned to the King County Homelessness Regional Authority (KCHRA) in 2021
HSD	Homeless Contracts Management Audit	2020	733	The Human Services Department should develop and implement standards for documentation of contract monitoring work, including desk reviews.	Implemented	The Human Services Department developed and implemented templates for desk reviews, which list the steps performed for each type of contract.
HSD	Homeless Contracts Management Audit	2020	734	The Human Services Department (HSD) should develop and implement a policy to monitor subcontractors annually if they provide essential program services or the subcontract exceeds a certain dollar amount, the amount of which needs to be determined by HSD. The Contract Monitoring Manual needs to be updated to include this new policy.	Pending	The Human Services Department (HSD) reported that this will need to be addressed by the King County Homelessness Regional Authority (KCHRA) when the KCHRA assumes responsibility for contracting for homeless services and contract monitoring, which is planned for 2021.

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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
HSD	Homeless Contracts Management Audit	2020	735	The Human Services Department (HSD) should monitor subcontractors annually in compliance with the new policy noted in #734 above.	Pending	The Human Services Department (HSD) reported that monitoring was waived or postponed in 2020 due to the COVID-19 pandemic. The responsibility for contracting for homeless services and contract monitoring is planned to shift to King County Homelessness Regional Authority (KCHRA) in 2021.
HSD	Homeless Contracts Management Audit	2020	736	The Human Services Department should review and evaluate its goal for agency-wide fiscal audits.	Pending	The Human Services Department (HSD) expects to re-evaluate its goals for fiscal audits and update its risk assessments in cooperation with the department's Grants and Contracts Specialists by Q4 2021. HSD is in process of further documenting this team's role and value with specific examples of work, outcomes from completed work, and development of a staffing plan to support advocacy for budget to increase permanent positions to improve the audit rate. We will consider this recommendation implemented when HSD completes its effort to document the Quality Assurance/Fiscal Compliance Team's role and value, work example outcomes, and staffing plan.
HSD	Homeless Contracts Management Audit	2020	737	The Human Services Department should consider implementing tracking of expenses by category for program types.	Closed	The Human Services Department stated that it tracks expenses by contract number. When a provider is paid, the information is recorded by contract number and provider name. HSD considered the possibility of tracking expenses by category for program types. HSD determined that the work to implement the recommended procedure would take additional capacity and financial resources. According to HSD, for some providers, this would be a new requirement and create an additional reporting burden for them. We are closing this recommendation as no further action is planned.
HSD	Homeless Contracts Management Audit	2020	738	The Human Services Department should explore the possibility of implementing a more robust contract management system.	Pending	The City and the Information Technology Department have experienced an increased workload and delays with implementing systems projects due to the need to respond to the ongoing COVID-19 pandemic. The Human Services Department (HSD) reported it now anticipates the City-wide Contract Management System will be implemented by Q2 2021. We will consider this recommendation implemented when the system is in place and being used by HSD.
HSD	Homeless Contracts Management Audit	2020	739	The Human Services Department should cross-train other staff members on the Homeless Systems Investment Data Model.	Closed	According to HSD, by the end of 2020, HSD's Homeless Strategy and Investment Division will sunset as the City transitions efforts into the new regional authority. HSD has not pursued and will likely not pursue a new database that require training staff on new policies, procedures and workflows when the model might only have one more year of use. We are closing this recommendation as no further action is planned.
HSD	Homeless Contracts Management Audit	2020	740	The Human Services Department should explore the possibility of moving the Homeless Strategy and Investment Division Data Model to a database format.	Closed	The Human Services Department (HSD) stated that its Homeless Strategy and Investment Division will most likely sunset as the City transitions into the new Regional Authority. HSD will inform the new entity of this recommendation rather than expending resources on this for only one year of use. We are closing this recommendation as no further action is planned by the City.
HSD	Homeless Contracts Management Audit	2020	741	The Human Services Department should develop and implement a formalized training program for the Grants and Contract Specialists within the Homeless Strategy and Investment Division.	Pending	HSD reported it is only hiring temporary employees in the HSI Division at this time as HSI's work is planned to transition to KCHRA, in 2021. HSD will share these recommendations with the KCHRA.
HSD	Homeless Contracts Management Audit	2020	742	The Human Services Department should re-evaluate the performance commitments for Exits to Permanent Housing for all homeless services program types, especially those for Shelters and Youth Transitional Housing.	Pending	HSD reported this recommendation is "Pending" for KCHRA to work on. HSI will not be changing performance measures as this is a joint effort with the County. Performance measures for homelessness investments will become the responsibility of the new KCHRA entity, which is planned for 2021.

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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
HSD	Homeless Contracts Management Audit	2020	743	The Human Services Department should collect and analyze information about the reasons for returns to homelessness.	Pending	HSD reported this recommendation is "Pending" for KCHRA to work on. HSD reported it will not be making changes to HMIS as the responsibility for homeless investments is planned to move to KCHRA in 2021
HSD	Homeless Contracts Management Audit	2020	744	The Human Services Department should continue working with King County and others to develop a vulnerability assessment tool that will not result in scoring disparities for people of color and immigrants and refugees.	Pending	HSD reported that this work is on hold until KCHRA assumes responsibility for regional homeless investments, which is planned for 2021.
HSD	Homeless Contracts Management Audit	2020	745	The Human Services Department should implement an electronic bulletin board or other real-time method of tracking available shelter beds for homeless populations that includes single adults, families, and youth.	Pending	HSD reported that this work is now the responsibility of the newly created Homelessness Outreach and Provider Ecosystem (HOPE) team within HSD. The HOPE team is the City's coordinating body for its response to homelessness in partnership with the contracted outreach providers and City departments. The HOPE team is exploring using Chatbox technology to provide this functionality. The All Home System Performance Committee will be exploring options when the KCHRA assumes responsibility for homelessness contracts, which is planned for 2021.
HSD	Homeless Contracts Management Audit	2020	746	The Human Service Department should set maximum limits for financial assistance expenditures in its Outreach and Engagement contracts.	Closed	We are closing this recommendation because HSD is no longer providing client assistance funds.
HSD	Homeless Contracts Management Audit	2020	747	The Human Services Department (HSD) should clearly specify its requirements for service providers to maintain client file documentation and provide guidance to providers on commonly missing documents that are identified during HSD reviews. This documentation will vary based on program type. The necessary documentation could include file checklists, intake forms, HMIS Consent forms, documentation of homelessness, documentation of income, copies of leases and rental unit inspections, rent calculations and rent reasonableness verification, case management notes, housing stability plans, and service plans.	Implemented	We consider this recommendation implemented because materials required in the client files were stated in the contract based on program type and funding source.
HSD	Homeless Contracts Management Audit	2020	748	The Human Services Department (HSD) should reinforce to service providers the importance of complying with program requirements and contract terms and reinforce to HSD staff the importance of reporting all significant instances of contract non-compliance.	Implemented	HSD conducted contract monitoring for the program in question, and confirmed the facility was no longer issuing improper three-day-pay or vacate notices.
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	749	The Seattle Department of Transportation should take immediate steps to resolve all the issues identified in the 2019 Federal Highway Administration review.	Pending	SDOT recently hired a new Strategic Advisor(SA) 2 Out-of-Class (OOC) staff person for long-term capital replacement and maintenance planning and to help address administrative bridge inspection issues identified during the 2019 Washington State Department of Transportation (WSDOT)/Federal Highway Administration (FHWA) review. As this position is OOC it is available for 6 months with a possible 6-month extension. A new, fully funded, regular SA2 position will be requested in 2021 as part of the 2022 budget process. We will consider this recommendation implemented when SDOT shows it has addressed issues identified in the 2019 FHA review.
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	750	The Seattle Department of Transportation (SDOT) should reduce the share of the department's bridge maintenance workload that is currently dedicated to reimbursable projects unrelated to SDOT bridge maintenance. Such a change could be done incrementally.	Pending	SDOT plans to complete a staffing plan as part of planning efforts identified in their formal audit response, no later than 2023. We will consider this recommendation implemented when SDOT shows it is reducing the amount of reimbursable work done by bridge maintenance staff.

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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	751	The Seattle Department of Transportation should develop draft legislation to replace Ordinance 96715 to address current City of Seattle bridge maintenance priorities and ensure adequate oversight of private bridges.	Pending	SDOT plans to work with the City Attorney's Office to draft a reworked ordinance for consideration by the City Council no later than 2023. We will consider this recommendation complete when a draft ordinance has been submitted to the City Council for consideration.
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	752	The Seattle Department of Transportation should develop policies and procedures to adequately oversee private bridges that align with a revised version of Ordinance 96715, as mentioned in Recommendation 3.	Pending	SDOT plans to develop policies and procedures in conjunction with the ordinance work in item 751 above. If the draft ordinance is passed by the City Council, we will consider this recommendation implemented when new policies and procedures are in place to ensure adequate oversight for private bridges.
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	753	The Seattle Department of Transportation should conduct a staffing analysis to determine the number and type of staff required for the implementation of a bridge preservation program.	Pending	SDOT plans to conduct a staffing analysis led by a new Strategic Advisor 2 Out-of-Class (OOC) staff person for long-term capital replacement and maintenance planning. According to SDOT, the staff planning will be completed no later than 2023. We will consider this recommendation implemented when we are able to review the staffing analysis.
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	754	The Seattle Department of Transportation should incorporate the City's Race and Social Justice Initiative values into the staffing analysis of its bridge program.	Pending	SDOT plans to incorporate RSJI initiative values into the staffing analysis described in recommendation 753 and told us that this will be completed no later than 2023. We will consider this recommendation implemented if we see that RSJI values were included in the staffing analysis.
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	755	The Seattle Department of Transportation should conduct a cost benefit analysis of technology upgrades needed to improve staff efficiency as part of their staffing analysis.	Pending	SDOT plans to conduct a technology cost benefit analysis and reported that this analysis will be completed no later than 2023. We will consider this recommendation implemented when SDOT completes the analysis.
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	756	The Seattle Department of Transportation should update the estimated useful life of their bridges using the condition data of individual bridge components.	Pending	SDOT plans to update remaining useful life calculations based on bridge element level condition data that it projects to be completed no later than 2023. We will consider this recommendation implemented when SDOT shows it has updated the useful life of its bridges as described in the recommendation.
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	757	The Seattle Department of Transportation should use the updated useful life estimates of its bridges to plan for preservation work and lifecycle costs.	Pending	SDOT plans to update useful life estimates based on the work described under recommendations 753, 754, 755 and 756. We will consider this recommendation implemented when SDOT shows that it is using updated useful life estimates to plan for preservation work and the lifecycle costs of its bridges.
SDOT	Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted	2020	758	After the Seattle Department of Transportation (SDOT) has accurate condition data, updated estimated useful life calculations, and lifecycle cost data, SDOT should develop a strategic asset management plan for its bridges and the City should develop and implement strategies to fill the bridge maintenance funding gap.	Pending	SDOT plans to develop a strategic asset management plan for City owned bridges and estimates that this will be completed no later than 2023. We will consider this recommendation implemented when SDOT shares a strategic asset management plan and demonstrates that is using the plan to help address the bridge maintenance funding gap.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	759	City Light should establish target permit issuance timelines for wireline pole attachments, monitor performance against those targets, and identify and address issues that may be inhibiting its ability to achieve them.	Implemented	Under the current process, the average application to permit timelines are 232 calendar days. The new target has been established at 150 calendar days. Some factors that affect timelines are outside of City Light's control such as receipt of right of way use permits and payment for work by the communication customer before make-ready work can proceed.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	760	City Light should design and implement written management approved policies and procedures covering the preparation of wireline billing, including the implementation of controls to help ensure the accuracy and completeness of wireline billing.	Pending	Seattle City Light reported that the Departmental Policy and Procedures (DPP) is included in the 2021 work plan, and that it has identified the project lead. Expected start is late 21Q1(**Q1 2021?) with completion by December 2021. We will consider this recommendation implemented when the procedure is completed.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	761	City Light should design and implement internal controls that address the risk of inaccurate joint facility notification billing	Pending	Seattle City Light is working to complete the redesign of the Notify system workflows that will include a notification to check the joint facility notification (JFN) billing generation. They

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				calculations for pole replacements and decrease the risk of billing omission errors on large projects.		Expect to launch new workflows by the end of Q1 2021. We will consider this recommendation implemented when the procedure is completed.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	762	City Light management should take steps to eliminate or minimize the causes of unapplied prepayments.	Pending	Seattle City Light conducted research and cleared 75 percent of the items from prior years. They are working to clear the remaining 25 percent prepayments in Q1 2021. We will consider this recommendation implemented when the procedure is completed.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	763	City Light management should monitor the prepayment aging report to help ensure prepayments are applied timely.	Implemented	In 2020, City Light began circulating Accounts Receivable Aging reports between the Joint Use (J/U) team and the City Light Controller. The purpose was to communicate status and confirm collection actions.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	764	To help ensure that past due pole attachment and pole replacement billings are collected in a timely manner, City Light should implement written management approved policies and procedures for the collection of delinquent accounts.	Pending	City Light's initial efforts were focused on actual collection efforts and improving Accounts Receivable status reporting. City Light reported that its development of formalized written procedures is being affected by the City's central actions on all receivables, suspending dunning letters, and ceasing charging of interest in PeopleSoft during the COVID-19 pandemic. City Light told us that they have been trying to confirm what the City's detailed plans are, and City Light's goal is to complete the policy and procedures by Q3 2021. We will consider this recommendation implemented when the procedures are completed.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	765	City Light management should document and implement billing timeliness requirements for pole attachment and replacement customers and monitor those timelines.	Pending	City Light informed us they will implement a policy where a respond-by time will be required to conform with timeliness of action goals that City Light is developing.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	766	City Light should create and implement written management-approved policies and procedures governing the timeliness of joint pole replacement billing.	Pending	City light informed us that the notify workflow system is being revised with assistance from a vendor. The redesign of procedures is in process with the collaboration of pole-partners and City Light expects it to be launched by March 2021. We will consider this recommendation implemented when the revision of the workflow system is completed.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	767	City Light management should make every effort to settle the past due joint pole delinquent balance of about \$3 million as soon as possible.	Pending	City Light told us that monthly meetings with the major pole co-owner continue and payments have been received monthly. Since late 2019 City Light collected an additional \$1.9 million. City Light expects the pace of collections to improve with the rollout of new system workflows, and to have past due balances current by Q1 2022. We will consider this recommendation implemented when the delinquent balance is fully collected.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	768	To help ensure the accuracy and completeness of pole attachment inventories recorded in WAMS and AntTracker, City Light management should design and implement a methodology to accurately and completely record its billable pole attachments.	Pending	City Light told us that they will prepare and issue a Budget Issue Paper (BIP) and Business Case by Q2 2022 for the next budget cycle. They also told us that City Light's Joint Use business unit will explore the potential for spot audits during field activities. We will consider this recommendation implemented when the procedure is complete.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	769	City Light should require the PeopleSoft Security Coordinator to monitor management's compliance with City policy regarding management reviews.	Implemented	City Light General Accounting performed the 2020 annual reviews of existing PeopleSoft users in coordination with the City of Seattle PeopleSoft 9.2 Team. Going forward, City Light will rely on the audit trail of the forms kept in the Seattle IT Service Hub.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	770	City Light management should require the WAMS Security Coordinators to monitor management's compliance with City policy regarding periodic reviews.	Pending	City Light determined what is needed to conduct a WAMS access review and has identified that additional resources will be needed. City Light is working on developing a process and plans to complete it by Q4 2021. We will consider this recommendation implemented when the process is complete.
SCL	Seattle City Light Billable Pole Attachments and Pole Replacements Audit	2020	771	City Light management should design and implement appropriate security measures for the AntTracker system to help ensure only authorized users have read-write access.	Implemented	The AntTracker system has been set up with password protection from unauthorized use.

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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
ITD	Follow Up on Recent Loss Reports Filed by the Information Technology Department (December 11, 2020)	2020	772	The Information Technology Department (ITD) should implement the planned IT Service Management Asset Management (ITAM) module that will provide asset management functionality for Network equipment. After this is completed, ITD Asset Management should ensure all Network equipment is accurately recorded in ITAM.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
ITD	Follow Up on Recent Loss Reports Filed by the Information Technology Department (December 11, 2020)	2020	773	The Information Technology Department (ITD) should continue searching for the Small Attractive Assets reported as Missing that are less than five years old.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
ITD	Follow Up on Recent Loss Reports Filed by the Information Technology Department (December 11, 2020)	2020	774	The Information Technology Department (ITD) should review their procedures for tracking deployed Small Attractive Assets and ensure the "Primary User" is consistently recorded accurately in the Configuration Management Database (CMDB).	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
ITD	Follow Up on Recent Loss Reports Filed by the Information Technology Department (December 11, 2020)	2020	775	The Information Technology Department (ITD) should revise how they determine their audit population of deployed Network equipment assets to ensure that items worth less than \$5,000 are included in any audits that they conduct. In the meantime, ITD should consider conducting some additional auditing of a sample of Network equipment items that are worth less than \$5,000.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
ITD	Follow Up on Recent Loss Reports Filed by the Information Technology Department (December 11, 2020)	2020	776	The Information Technology Department (ITD) should review their receiving procedures for Network equipment and ensure that all new equipment is tagged with a City asset number.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
ITD	Follow Up on Recent Loss Reports Filed by the Information Technology Department (December 11, 2020)	2020	777	The results of the 2019 physical count of the Information Technology Department (ITD) warehouses indicated that improved inventory controls may be needed for recording inventory and/or issuing inventory to fulfill orders. ITD Asset Management should review the inventory items that had the largest variance between the recorded and counted quantity and determine whether there are improvements that can be made to inventory controls.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
ITD	Follow Up on Recent Loss Reports Filed by the Information Technology Department (December 11, 2020)	2020	778	The Information Technology Department (ITD) should ensure that a Surplus Form is completed and filed for all ITD equipment that is declared surplus, inventory tracking records are updated, and the items are sent to the FAS Surplus unit. ITD should regularly run reports on items with a "Surplus" status and reconcile these to the Surplus Forms.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
ITD	Follow Up on Recent Loss Reports Filed by the Information Technology Department (December 11, 2020)	2020	779	ITD Asset Management should periodically run a report on anything in CMDB with a "Surplus" status that is less than five years old. The Manager of Asset Management should review this report against the Surplus Forms to ensure there is a form for everything on the list and to see if it appears to be reasonable since there should not be a lot of items that are declared surplus that are less than five years old. This control would also help to mitigate the risk of items being	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.

Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
				misappropriated by someone in the ITD Asset Management group without detection. This risk exists because staff in ITD Asset Management can update the inventory records and they also have physical custody of the items during the surplus process.		
SDOT	Surveillance Usage Review: Seattle Department of Transportation License Plate Readers (December 30, 2020)	2020	780	The Seattle Department of Transportation should remove the word "enforcement," from Surveillance Impact Report Operational Policy 10 and Condensed Surveillance Impact Report Operational Policy 5.0, 4, and revise the references to this work to clarify that it refers to work zone congestion analysis and not enforcement.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
SDOT	Surveillance Usage Review: Seattle Department of Transportation License Plate Readers (December 30, 2020)	2020	781	The Seattle Department of Transportation should execute a written agreement with the Washington State Department of Transportation that, at a minimum, addresses data sharing, retention, and deletion of License Plate Readers data, including what the Washington State Department of Transportation can and cannot do with License Plate Readers data outside of its agreement with the Seattle Department of Transportation.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
SDOT	Surveillance Usage Review: Seattle Department of Transportation License Plate Readers (December 30, 2020)	2020	782	Two Seattle Department of Transportation operational policies (License Plate Readers Surveillance Impact Report 12 and Condensed Surveillance Impact Report 4.0, 6), that address time frame regarding when the Washington State Department of Transportation deletes License Plate Readers data and for how long License Plate Readers data are stored, should be updated to state that License Plate Readers data are anonymized by the Washington State Department of Transportation, which holds the data in temporary files for seven days.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
SDOT	Surveillance Usage Review: Seattle Department of Transportation License Plate Readers (December 30, 2020)	2020	783	The Seattle Department of Transportation should resolve the discrepancy where the text for Condensed Surveillance Impact Report 4.0, 6 is not expressly designated as an operational policy in the License Plate Readers Surveillance Impact Report.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
SDOT	Surveillance Usage Review: Seattle Department of Transportation License Plate Readers (December 30, 2020)	2020	784	The Seattle Department of Transportation should engage cybersecurity experts to conduct regular security assessments of License Plate Readers and to follow-up on the implementation progress of a 2015 network security risk report. The regular security assessments should specifically address data security and the risk of LPR data being inadvertently or improperly shared. This work could be done by the City of Seattle's Information Technology Department or by an independent cybersecurity consultant.	<b>Pending</b>	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.



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Department	Report Title	Publication Year	Recommendation Number	Recommendation	Status as of 12/31/2020	Status Detail (as of 12/31/2020)
SDOT	Surveillance Usage Review: Seattle Department of Transportation License Plate Readers (December 30, 2020)	2020	785	Operational Policy 9A (same as Condensed Surveillance Impact Report Operational Policy 4.0, 4) should be revised to reflect that License Plate Readers cameras are remotely accessible by the Seattle Department of Transportation's Transportation Operations Center Technical Team and Intelligent Transportation System signal specialists for initial device configuration and issue troubleshooting purposes.	Pending	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
SDOT	Surveillance Usage Review: Seattle Department of Transportation License Plate Readers (December 30, 2020)	2020	786	With respect to License Plate Readers Surveillance Impact Report Operational Policy 11, the Seattle Department of Transportation should clarify what is meant by "images of vehicles" and define the permissible extent of a vehicle's image that can be captured in the process of capturing the license plate image.	Pending	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
SDOT	Surveillance Usage Review: Seattle Department of Transportation License Plate Readers (December 30, 2020)	2020	787	The Seattle Department of Transportation should resolve the discrepancy where Operational Policy 11 in the License Plate Readers Surveillance Impact Report prohibiting the collection of vehicle or occupant images is not included in the License Plate Readers Condensed Surveillance Impact Report.	Pending	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.
SDOT	Surveillance Usage Review: Seattle Department of Transportation License Plate Readers (December 30, 2020)	2020	788	The Seattle Department of Transportation should clearly define what is meant by "standard training" for those who access and use License Plate Readers data and develop criteria for determining who is required to take this training, including Washington State Department of Transportation employees.	Pending	Because this recommendation was published in December 2021, there is no status update to report. We will follow up on this recommendation during our next review cycle.

## Appendix A

### What is a 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 the public, 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.

### How does the Office of City Auditor follow up on Recommendations?

After we complete an audit report, we add recommendations made in it to our tracking database. Our office verifies the status of recommendations by following up with the appropriate City departments. Since 2010, we tracked 788 recommendations contained in 71 audit reports issued from January 2007 through December 2020. This report details the status of recommendations reported as “pending” in our previous follow-up report and new recommendations contained in the audit reports we published last year.

### Status of All Recommendations Made Between 2007 - 2020

Publication Year	Implementation Rate	No. of Recs	Implemented	Pending	Closed
2007	88%	65	57	0	8
2008	94%	93	87	0	6
2009	58%	36	21	0	15
2010	71%	49	35	1	13
2011	71%	24	17	0	7
2012	100%	44	44	0	0
2013	100%	39	39	0	0
2014	73%	64	47	0	17
2015	69%	39	27	4	8
2016	82%	73	60	9	4
2017	68%	69	47	16	6
2018	44%	62	27	5	30
2019	43%	51	22	15	14
2020	16%	80	13	58	9
<b>TOTAL</b>	<b>69%</b>	<b>788</b>	<b>543</b>	<b>108</b>	<b>137</b>

## Appendix B

### 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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