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David G. Jones, City Auditor
Seattle Office of City Auditor
700 5th Avenue, Suite 2410
Seattle, Washington 98124-4729

Dear Mr. Jones:

The Association of Local Government Auditors (ALGA) Awards Program Committee is pleased to announce that the Seattle Office of City Auditor's report *Seattle's Paid Sick and Safe Time Ordinance Enforcement Audit* won the 2014 Exemplary Knighton Award in the Medium Shop Category.

ALGA was founded in 1985 to serve auditors who specialize in working with local governments. ALGA members represent approximately 300 local government audit organizations. Local government auditors are committed to helping their governments improve service delivery to citizens while doing so more efficiently and effectively with the limited resources available.

To encourage increasing levels of excellence among local government auditors, ALGA created the Knighton Award in 1995 to recognize the best performance audit reports produced by local government audit shops in the previous year. Each year, local government audit organizations submit their best performance audit report to be evaluated against five criteria: (1) an audit scope that has the potential for significant impact and is responsive to the needs and concerns of decision-makers and/or the public; (2) audit conclusions that are persuasive, logical, and firmly supported by the evidence, which was gathered using appropriate research methods and tools; (3) audit recommendations that are feasible and will make government programs more effective and efficient; (4) audit results that are communicated in a clear, concise way; and (5) an audit scope, methodology, recommendations, or report format that is innovative. Judges from peer organizations determined that the Seattle Office of City Auditor's report was among the best of 2014.

In making the award, the judges commented:

The audit objective/scope was to "assess the effectiveness of Seattle's enforcement of its Paid Sick and Safe Time Ordinance." Both the paid sick time ordinance itself and the audit objective/scope are significantly impactful, as they affect a large segment of Seattle's workers and employers, and especially those workers who were potentially wronged by their employers. This goes beyond city administrative processes or internal city government policies. The audit found significant issues with the enforcement approach: it was ineffective, for example, when groups of employees (not just individual employees) were denied their paid sick time or when retaliation concerns were involved. The audit notes that enforcement actions did not always result in back-pay to the affected workers. The non-adversarial advisory letter process did not lead to formal investigations, appropriate follow-up with complainants, or evidence of company-wide compliance.

The audit conclusions draw on a sample of case files and interviews with complainants and affected employers – these audit techniques

are appropriate for assessing the ordinance's effectiveness as they go directly to the affected parties. Notably, the auditor-in-charge did not shy away from conducting two interviews in Spanish. The audit clearly establishes cause, root cause, and effect to build its argument. The audit recommendations match the audit findings and are feasible and concrete. Audit results are communicated clearly through a cover letter, summary tables in lieu of narrative text, visual graphics, and by appending less important findings at the end of the report. Seattle's Office of City Auditor also reported that their audit received media attention and that policy makers reformed the enforcement agency following the audit.

Congratulations to the Seattle Office of City Auditor for receiving this award!

Sincerely,



Corrie Stokes, President
ALGA



Ben Thompson, Chair
ALGA Awards Program Committee