

Ideas Welcomed

Please contact our office if you have any questions or suggestions. Most of our products are downloadable from the web: www.seattle.gov/audit

2009 Audit and Special Project Reports

- Efficiencies Audit: Parking and Traffic Ticket Processing
- Compliance Audit of the Aquatic Habitat Matching Grant Program
- Cal Anderson Park Surveillance Camera Pilot Program Evaluation
- Audit Indicators for City-chartered Public Development Authorities (PDAs)
- Seattle District Council System Needs Renewal
- Management of City Trees
- Audit of Comcast's Compliance with the City of Seattle's Cable Customer Bill of Rights
- Cash Handling Audit: Department of Planning and Development
- Cash Handling Audit: Department of Executive Administration: Animal Control
- Cash Handling Audit: Department of Parks and Recreation: Seattle Aquarium
- Review of Costs of Neighborhood Traffic Calming Projects
- Cash Handling Audit: Department of Neighborhoods
- Cash Handling Audit: Seattle Center Parking Facilities
- Park Fee Establishment Policies and Procedures for Seven Jurisdictions
- Status of 14 Tri-Data Recommendations as of June 1, 2009
- Survey of Other Jurisdictions' Experience Using Employee Furloughs
- Snow Emergency
- Office of Housing RFP Process
- Seattle Public Utilities Delinquent Accounts
- Vendor Utilization

City of Seattle Office of City Auditor

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VISION FOR 2010

On December 14, 2009, the City Council unanimously confirmed David G. Jones as the new City Auditor. "The staff and I are committed to making a great office even better and increasing the value of our work for the City," remarked Jones.



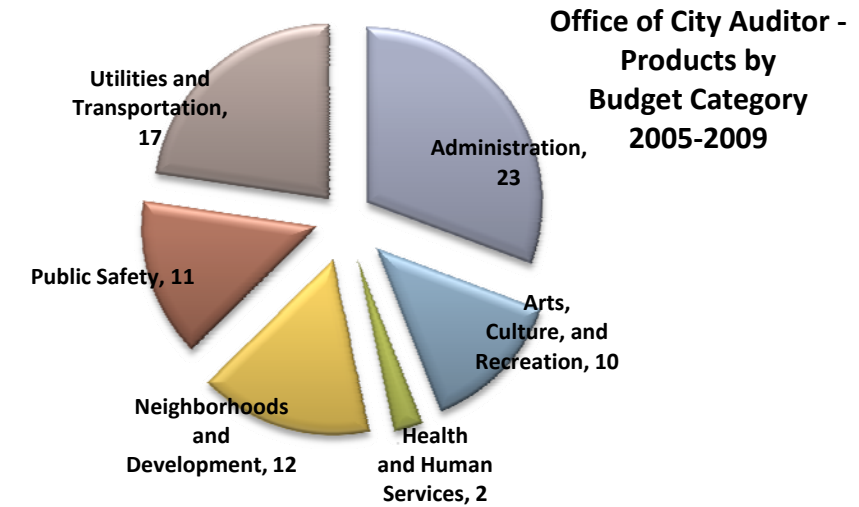
THREE FOCUS AREAS IN 2010

At the request of the City Council, we will emphasize three areas in 2010: 1) supporting development of an audit committee made up of City and outside experts to provide advice to our office; 2) developing program evaluation protocols and conducting one or more evaluations of City programs; and 3) incorporating performance measurement and an outcome orientation into our work.

Check our website at www.seattle.gov/audit for more information about our work.

Annual Report

City of Seattle Office of City Auditor



2009 Products by Budget Category



Output and Impact for 2009

Audit Output

In 2009, we completed a total of 20 products. These included thirteen audits and seven special projects that the City Auditor initiated or the City Council, City departments, or citizens requested. In 2009, we completed work in five of the six City budget categories. The exception was Health and Human Services, which has not been audited since 2005. We will consider audits in this area in 2010 as we strive for a balanced distribution of audits across budget categories.

Impact of Our Work

Below are a number of tangible improvements in City practices resulting from our work in 2009:

- The Seattle Center parking garage's improved controls will result in better security and increased revenue.
- Seattle Public Utilities is improving its practices for dealing with delinquent accounts, which will result in improved collections.
- In May 2010, the City's Department of Neighborhoods will present to the City Council a

comprehensive review of the role of the District Council System and its relationship with the City of Seattle.

- Seattle Parks and Recreation and the Seattle Police Department came into full compliance with program protocols for surveillance cameras in parks.
- We assisted the City's Office of Cable Communications in its oversight role by identifying areas where Comcast could improve its policies, procedures, and performance to better satisfy the City's Cable Customer Bill of Rights and improve service to Seattle Comcast customers.
- The Seattle Department of Transportation improved its storm response processes.
- The City improved its oversight of its eight public development authorities through greater awareness of potential areas of vulnerability.



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PAST AUDIT FOLLOW-UP RESULTS

Our office has tracked City departments' implementation of 195 recommendations from 2007 through 2009. Of this total, departments have implemented 78 (40%), 107 (55%) are pending, and the remaining 10 (5%) are either no longer relevant or not feasible due to budget or other constraints. In 2010, we plan to fine-tune our audit recommendation tracking system and continue monitoring departments' progress on implementing audit recommendations.

Highlights of audit recommendations that were implemented by departments in 2009 include the following:

- The Seattle Department of Transportation (SDOT) developed a set of preferred and alternative methods for pedestrian protection in and around construction sites, and they have made procedural changes to ensure that pedestrian access is prioritized.
- SDOT's website now provides information on sidewalk closures and alternative routes.
- The Seattle Police Department committed to annual bias crimes training for officers.
- The Seattle Police Department's reporting system now reminds officers to consider whether a bias crime has occurred.

2009 Audit Results

Our 2009 audits assessed financial risks, identified efficiencies, measured compliance, and recommended program improvements.



Our 2009 audit, [Management of City Trees](#), assessed the City's efforts to improve the urban tree canopy.

The Office of City Auditor conducts performance audits in accordance with Generally Accepted Government Auditing Standards. Performance audits fall into four categories:

1. **Program effectiveness, economy, and efficiency;**
2. **Internal control**, evaluating plans, policies, methods and procedures in place to ensure a program meets its objectives;
3. **Compliance** with laws, regulations, policies, or procedures; and
4. **Prospective analysis** of options for future action.

Our audits in 2009 included:

Review of Cost of Neighborhood Traffic Calming Projects

We found that the Seattle Department of Transportation (SDOT) does not currently track the actual costs for small neighborhood traffic calming projects on a project by project basis. We recommended that SDOT improve its records for neighborhood traffic calming project design and construction costs.

“This is the clearest path forward on tree management since I've been on the Council” – City Councilmember Jan Drago

Management of City Trees

We found that the City's current tree management framework needs to be strengthened to ensure that the entities established in the Urban Forest Management Plan are operational and effective in supporting and sustaining the City's urban forestry goals. We also recommended:

- stronger cooperation and coordination between stakeholders to resolve conflicts;
- increased emphasis on public outreach and education;
- a tree inventory for making sound resource management decisions; and
- effective development and enforcement of new tree regulations to protect and increase Seattle's tree canopy.

Seattle District Council System Needs Renewal

We found that the District Council/City Neighborhood Council system only partially fulfills the requirements of its enabling legislation. We recommended the City clarify three system elements: 1) the objectives of the District Council/City Neighborhood Council system, 2) the City's role in District Council governance, and 3) the level of staff support the City will provide to District Councils, the City Neighborhood Council, and other groups.

Audit Indicators for City-Chartered Public Development Authorities (PDAs)

We conducted a risk analysis of City of Seattle-chartered public development authorities (PDAs) to identify potential risks associated with PDA operations. Our work resulted in five recommendations for how the City could improve its oversight of PDAs.

Cal Anderson Park Surveillance Camera Pilot Program Evaluation

We reviewed the City's surveillance camera pilot program and determined that City departments with responsibilities under the pilot program were in compliance with the enabling ordinance. Because of data limitations we could not determine whether the surveillance cameras in Cal Anderson Park had a deterrent effect on crime. However, we made nine recommendations for improving the City's ability to evaluate the surveillance camera pilot program, to increase the effectiveness of the cameras, and to improve departmental compliance with the enabling ordinance.

Efficiencies Audit: Parking and Traffic Ticket Processing

We reviewed the City's parking and traffic ticket processing operations to determine whether there might be efficiencies that could be realized to help deal with the City's current budget deficit. We identified five areas of opportunity: 1) e-ticketing, 2) cashiering operations, 3) time payments, 4) continued collaboration between the Seattle Municipal Court and the Department of Executive Administration, and 5) call and contact center improvements.

Special Projects in 2009



Special projects in 2009 included assisting City Council staff in an analysis of the December 2008 snowstorm.

Our special projects in 2009 consisted of follow-up reports on previous audits, consulting projects requested by the City Council or City departments, and analyses of practices in other jurisdictions.

Tri-Data Follow-up

This report helped ensure the City is adequately prepared for emergencies by holding departments accountable for recommendations contained in a 2003 City Council-requested consultant report on the City's emergency preparedness.

Snow Emergency

Our staff assisted City Council Central Staff in a review of the Seattle Department of Transportation's (SDOT's) response to the December 2008 snowstorm. The report resulted in improvements in SDOT's storm response procedures.

We conducted two compliance audits in 2009. We found that the [Aquatic Habitat Matching Grant Program](#) complies with all its City Council resolution requirements. And we rated Comcast as fully complying with 72% of the [Cable Customer Bill of Rights](#) requirements. We found instances in which Comcast's compliance was dependent upon cable customers' knowledge of their rights under the Cable Customer Bill of Rights and their assertiveness in asking that these rights be honored.

Internal controls audits included a review of controls for [Seattle Center Parking](#) and [Cash Handling Audits](#) for four departments: Planning and Development, Executive Administration's Animal Control Division, Neighborhoods, and Seattle Aquarium. We made recommendations for control improvements in all five departments.

Office of Housing Contract Award

We conducted an independent analysis of the Office of Housing's selection process for development proposals for one City-owned property.

Furlough Options

This report helped City administrators decide whether and how to implement a short-term cost-saving measure (employee furloughs) by identifying the challenges and lessons learned by other jurisdictions that have used this mechanism.

Parks Fees

We surveyed seven other jurisdictions to determine how they set fees for a large range of facilities, such as recreation programs, fields, tennis courts, pools, golf courses, gyms, picnic areas, and shelters. The Seattle Department of Parks and Recreation is using this information to assess its own fee structure.

Seattle Public Utilities Delinquent Accounts

At Seattle Public Utilities' (SPU) request, we conducted a benchmarking survey of delinquent account procedures with twelve large municipal water/wastewater utilities. We recommended changes to SPU's procedures and practices that will improve revenue recovery and reduce the amount of delinquent account debt.

Vendor Utilization

We assisted City Council's Central Staff by compiling data on the use of the consultant and small construction rosters by City departments.

Measuring Our Results for 2009

Audit Performance Metrics

In 2009, we issued 102 audit recommendations, and of that total, the audited departments agreed to implement 86 recommendations (84%).

We will use this baseline measure of 84% for tracking our own performance beyond 2009. We will continue to track this measure and will work to develop additional meaningful metrics.



Assuring Quality through an External Peer Review

Who Audits the Auditor?

The Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States require periodic peer reviews of government audit organizations to assess the quality of their audits and the competence of their professional staff. In November 2008, the Washington State Local Government Auditors Association (WSLGA) released its assessment of the Office of City Auditor. It found that our office met all 24 professional performance standards. It found "...the overall report quality to be high and the staff to be competent." The WSLGA assessment can be found on our website.

The next peer review of our office will likely occur sometime in 2012.