Status Report on Implementation of Office of City Auditor Recommendations as of December 2019

April 21, 2020

Seattle Office of City Auditor

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Report Summary

We tracked 708 recommendations contained in 64 audit reports issued from January 2007 through December 2019. As of December 31, 2019, 72 percent of the recommendations (508 out of 708) were implemented, 18 percent (129 out of 708) were pending, and 10 percent (71 out of 708) were categorized as no further follow-up planned.

Status Report on Implementation of Office of City Auditor Recommendations as of December 2019

Status Report on Audit Recommendations

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

Scope

Since 2010, we tracked 708 recommendations contained in 64 audit reports[1] issued from January 2007 through December 2019.

This report describes the status of recommendations reported as "pending" in our previous follow-up report[2] and new recommendations contained in our 2019 audit reports[3]

Methodology

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

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[1] See Appendix A.

[2] Status Report on Implementation of Office of City Auditor Recommendations as of December 2018, published May 15, 2019.

[3] Review of Navigation Team 2018 Quarter 2 Report (February 7, 2019), New Taps Billing and Controls Review (March 29, 2019), Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report (May 9, 2019), City of Seattle Financial Condition 2017 (May 13, 2019), Seattle Fire Department – Special Event Cost Recovery (July 24, 2019), and Seattle Minimum Wage Enforcement Audit (December 16, 2019).

Summary and Results

We tracked 708 recommendations contained in 64 audit reports issued from January 2007 through December 2019. As shown in the chart below, as of December 31, 2019, 72 percent (508 out of 708) had been implemented, 18 percent (129 out of 708) were pending, and 10 percent (71 out of 708) were categorized as no further follow-up planned.

2007-2019 Recommendations Status Summary

- 72 % Implemented
- 18 % Pending
- 10 % No Further Follow-up
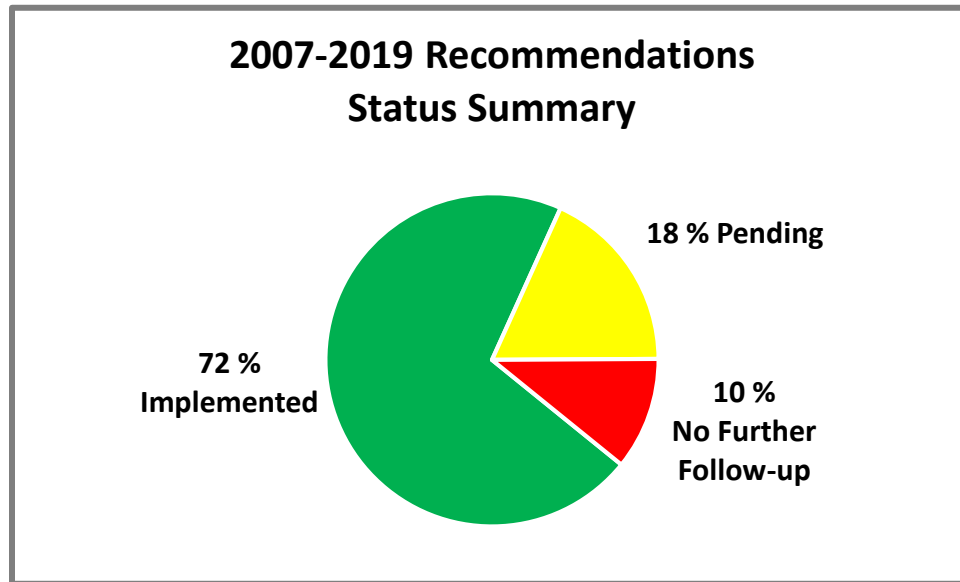
Categories of Recommendation Status

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

Implemented

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

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

Pending

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

No Further Follow-up Planned

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

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

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

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

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

Status of Audit Recommendations as of December 31, 2019

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Management of City Trees (May 15, 2009)	163	The City should adopt new tree regulations for tree protection on private property.	Pending	The Seattle Department of Construction and Inspections (SDCI) initiated a State Environmental Policy Act (SEPA) process for a proposed draft tree ordinance brought by former Councilmember Johnson under his "Trees for All" initiative. After the public comment process, SDCI issued a Determination of Non-Significance (DNS), i.e., that the proposed legislation is unlikely to have significant adverse environmental impacts. The DNS was appealed in 2018 by tree advocates and the City subsequently withdrew its SEPA decision. Councilmember Johnson left office shortly thereafter and the draft legislation did not move forward. Resolution 31902 adopted by the City Council in September 2019 (signed by the Mayor in October 2019) called for the Executive to recommend updates to the City's policies, practices and regulations related to trees in Seattle. SDCI reported that it is the Executive's intent to submit new legislation sometime in 2020 with a new SEPA decision for the new proposal. Resolution 31902 requires SDCI to submit its first quarterly report by January 31, 2020 to the Chair of the City Council's Land Use and Neighborhoods (LUN) Committee on the progress made for the tree protections update, including the scope, schedule and anticipated budget for this work. The next report will be due by the end of the second quarter of 2020.
	164	The Department of Planning and Development (DPD) needs to conduct an analysis to determine resource needs for implementing the new tree regulations.	Pending	The Seattle Department of Construction and Inspections (SDCI) reported that it continues to evaluate its resource needs to implement the proposed tree protection updates described above in Recommendation #163.
Follow-up Audit of Workers' Compensation: Return-to-Work Program (June 15, 2010)	216	Each large department should develop a Return-to-Work policies and procedures manual, drafts of which should be routinely reviewed by the Workers' Compensation Unit.	Pending	The Seattle Department of Human Resources reported that in 2020 the Workers' Compensation Unit will work with department stakeholders to establish consistent Citywide practices, guidelines, forms, and letters.
How Can Seattle Crime Analysis Rise to the Next Level? (January 10, 2012)	268	The Seattle Police Department (SPD) should make more sophisticated use of crime data.	Implemented May 2019	The Seattle Police Department (SPD) reported that it has continued, and as the sophistication of both data and technology evolves, will continue, to improve the use of crime data through research partnerships, analytical reports, techniques, and dashboards. SPD reported that they now have a team of seven full-time data analysts.
Information Technology Security and Risk Assessment of the Seattle Department of Transportation's Traffic Management Center and Control System (July 5, 2012)	278	The Office of City Auditor will work with the Chief Information Security Officer to conduct a follow-up review in 12 months to track the Traffic Management Center's progress on moving up the cyber security management capability scale. [Note: In August 2014 the Office of City Auditor (OCA) and the Department of Information Technology (DoIT) agreed that while OCA will track this item in its follow-up database, the follow-up will be performed by DoIT's Chief Information Security Officer.]	Implemented December 2019	The original 2014 audit assessed the cybersecurity risk for the Transportation Operations Center (TOC). During that audit, the Office of City Auditor determined that the City's level of cybersecurity risk management maturity was of concern and has since tracked this issue. Since March 2019, the Seattle Information Technology Department's (Seattle IT) Digital Security and Risk (DSR) Division reported that it has established a Citywide cybersecurity risk framework, using a matrix based on the National Institute of Standards and Technology's Risk Management Framework (NIST-RMF) and the Center of Internet Security (CIS) controls framework. These controls are aligned to City information security policies. Seattle IT reported that in 2019 the Cybersecurity Risk team within DSR initiated an annual audit process for Citywide Information Technology services that evaluated baseline common controls. The team also completed a first wave of system-specific security audits, including an assessment of the TOC (Transportation Operations Center) that concluded on 12/21/2019. Seattle IT reported that the Cybersecurity Risk team has a corporate performance commitment to complete audits for all high risk systems by the end of 2020; the audit commitment will be re-assessed annually (including a 2020 TOC audit). In addition to developing processes, Seattle IT reported that it has also deployed new tools. DSR's implementation of a Governance Risk and Compliance (GRC) software system provides continuity of information and assignments. The implementation of this system means that even if staff from Seattle IT or SDOT separate from the City, the workload, re-occurring tasks, audit findings, and issues for remediation will still be tracked and managed.

[4]This number is the recommendation's assigned number in our tracking database.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Audit of the Seattle Police Department's Public Disclosure Process (March 16, 2015)	426	As the Public Disclosure Unit (PDU) begins to track its workload and performance data, it should develop a staffing model to enable Seattle Police Department (SPD) management to assess the PDU's staffing levels, determine the most appropriate mix of positions, and adjust staff as needed.	**Pending**	The Seattle Police Department (SPD) reported that it continues to face increasing workload, staffing, and technology challenges relating to public disclosure, as follows: **Workload:** SPD continues to see an increase in the number of public disclosure requests it receives, many of which call for voluminous responses (e.g., "any and all" records requests that require searches of multiple databases, platforms, video/audio evidence, and often require specially-coded data queries). SPD is also acutely aware of the need to factor into its staffing and workload considerations the recognized potential for vicarious trauma on its public disclosure officers inherent in the nature of the records they are required to review and redact – records that include often brutal photographs and video of homicide scenes, records and statements relating to sexual assault, child abuse, etc. In terms of overall numbers, in 2019, SPD received **7,358** public records requests – an increase of 10% over the 6,692 requests received in 2018. In 2019, SPD completed **6,720** public disclosure requests (compared to 6,469 in 2018). As of mid-January 2020, SPD had a backlog of 1,479 open requests. On average, each public disclosure officer handles a steady caseload of around 150-175 open requests. Complexity aside, this number far exceeds the responsibility of similarly-situated employees in other City departments. **Staffing:** Of the 15 positions in SPD's Legal Unit, 8.5 are assigned to handle public disclosure requests exclusively; two are assigned as video specialists (to search for and redact body-worn and in-car video), and a communications analyst. Two other employees who are assigned to handle criminal and civil discovery assist with public disclosure as well; however, this is not sustainable, as SPD continues to receive increasing numbers of subpoenaed records requests as well. Two positions are vacant and SPD is in an active hiring process to fill them at the time of this writing. In 2019, two 3-year temporary positions assigned to public disclosure expired. SPD was successful in gaining one full-time position and three short-term temporary positions (for a net of 1 temporary position); however, it should be noted with concern that these three temp positions were limited to less than one year and expire in June 2020. *It is critical that SPD receive support to continue these positions.* SPD believes that a comprehensive, City-wide approach to public disclosure is necessary not only to ensure parity across departments, but to provide a foundation on which a valid staffing study can be undertaken to determine the staffing level necessary to both provide customers a high level of service and to protect against employee burn-out and the secondary trauma inherent in the nature of the work. **Technology:** SPD continues to highlight technological barriers to efficiency in processing public disclosure response. SPD, which is one of the few departments asked to process its own email searches (rather than referring to the Seattle Information Technology Department, which handles this workload for most, if not all, other departments), does not have access to an email review platform that can perform searches with accuracy, speed, and de-duplication capability; the current system frequently crashes, requiring searches to be run repeatedly. SPD hopes to procure access to more efficient system in 2020. In addition, SPD continues to struggle with the amount of video it is required to process, not only for public disclosure but also responsive to legal discovery for prosecution and subpoenas duces tecum, which are attached to strict court-ordered deadlines. SPD's Video Unit processes thousands of such requests on a monthly basis. Particularly with respect to in-car video, which often requires time-intensive searching and downloading to CD, processing delays can be significant. SPD is in the process of procuring a new in-car video system, with computer-aided design integration and cloud-based storage, which will reduce delivery and processing times by eliminating the use of discs and relying on cloud sharing to transfer data. That said, there remains no viable solution in the industry for automating redaction of video, which must be done on a frame-by-frame basis. In 2019, SPD took the affirmative approach of partnering with a consultant to develop and pilot a proposed automated redaction tool; however, that tool did not perform reliably to a level that would satisfy SPD's legal obligations with respect to redaction.
	427	SPD should consider revising Public Disclosure Unit staffing to include a position with data analyst capabilities.	**Implemented July 2019**	In 2019, the Seattle Police Department (SPD) highlighted the changing nature and increasing complexity of public disclosure requests as SPD continues to acquire and maintain state-of-the-art digital records systems and noted the additional and particular workload associated with extracting data from these systems. In 2019, SPD reported that it added to its Performance Analytics and Research Section a dedicated systems analyst whose primary responsibility is assisting the SPD Legal Unit with public disclosure requests for data-based inquiries.
	428	SPD should review the Public Disclosure Unit's current job classifications to ensure that they match job requirements and facilitate the efficient processing of public records requests.	**Implemented November 2019**	In its prior response to these recommendations, the Seattle Police Department (SPD) emphasized the need for reclassification to (1) ensure equity with public disclosure officers (PDOs) in other departments who are performing less complex work and processing far fewer public disclosure requests, and (2) recruit and retain qualified PDOs. With the assistance of SDHR, SPD was successful in obtaining reclassification of its Admin Spec II and Admin Spec III Legal Unit employees to Admin Staff Assistants and Admin Staff Analysts. SPD officials told us that they believe that there still remains substantial disparity City-wide among the classification and expectations of employees responsible for processing public disclosure requests, and that they support a more comprehensive Citywide approach to the classification of public disclosure officers.
Process Evaluation of Seattle's School Emphasis Officer Program (September 22, 2015)	433	Develop a program manual that lays out clear expectations for operations and stakeholders.	**Pending**	In collaboration with the Seattle School District, the Seattle Police Department (SPD) reported that it is in the final stages of completing a program manual with clear expectations for the Community Outreach Specialists (COS) assigned this body of work. SPD will forward this manual to the Office of City Auditor for review upon completion. The timeline for completing this audit recommendation was impacted by State House Bill 1216, which went into effect in July 2019 and concerns matters relevant to this audit recommendation. The Office of City Auditor will review the revised School Emphasis Officers manual when it is completed, to determine whether the recommendation has been satisfied.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Process Evaluation of Seattle's School Emphasis Officer Program (September 22, 2015), continued.	434	Develop a systematic performance and outcome measurement and evaluation plan for the School Emphasis Officers (SEO) program and participating schools.	Pending	The Seattle Police Department (SPD) reported that a systematic performance and outcome measurement and evaluation plan will be included in the manual, referenced above in the update comments above, to Recommendation #433. The manual will be provided to the Office of City Auditor for review once complete. The Office of City Auditor will review the revised School Emphasis Officers manual when it is complete to determine whether the recommendation has been satisfied.
	435	Clearly articulate the program goals, structure, activities, and outcomes in the program manual and a logic model.	Pending	The Seattle Police Department (SPD) reported that clearly articulated program goals, structure, activities, and outcomes, and a logic model will be included in the program manual, referenced above in the update comments above to Recommendation #433. The manual will be provided to the Office of City Auditor for review once complete. The Office of City Auditor will review the revised School Emphasis Officers manual when it is complete to determine whether the recommendation has been satisfied.
	436	Facilitate appropriate data sharing.	Pending	The Seattle Police Department (SPD) reported that in areas of alignment, SPD will work with providers to ensure an exchange of information that is compliant with federal regulations and applicable Memoranda of Understanding. The Office of City Auditor will review the results of the 2019 HSD Safety Request for Proposal process to determine how data sharing with School Emphasis Officers will be included in the new HSD provider contracts.
	437	Develop a long-term evaluation plan.	Pending	The Seattle Police Department reported that it expects to have this plan completed in Q2 2020. The timeline for completing this audit recommendation w4s affected by State House Bill 1216, which went into effect in July 2019 and concerns matters relevant to this audit recommendation. The Office of City Auditor will review the evaluation plan when it is complete to determine if this recommendation has been satisfied.
	438	Articulate the program goals and training requirements.	Pending	The Seattle Police Department (SPD) reported that training requirements relating to subject areas previously identified by the SPD School Emphasis Officer unit (e.g., the 40-hour Crisis Intervention Course training, 24-hour Peace Making training, 4-hour Adolescent Brain Development, and 8-hour Cops and Kids, as well as Trauma Stewardship training, Undoing Institutional Racism training, and Motivational Interviewing training, will be included in the manual, referenced above in the update to Recommendation #433, that will be provided to the Office of City Auditor for review once it is complete. The Office of City Auditor will review the revised School Emphasis Officers manual when it is complete to determine whether the recommendation has been satisfied.
	439	Ensure that memoranda of understanding are developed with each individual school.	Pending	The Seattle Police Department reported that it expects to have this Memorandum(a) of Understanding (MOU) in place in Q2 2020. The Office of City Auditor will review the MOU when completed, to determine whether this recommendation has been satisfied.
The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach (October 14, 2015)	441	Develop a more sophisticated focused approach for identifying Street Outreach clients to ensure that it is focused on those at highest risk for violence and victimization.	Pending	The Human Services Department (HSD) provided us with four contracts, which include outreach services and start their terms in 2020, that resulted from HSD's 2019 Safety Request for Proposal (RFP). Because the awarded contracts' terms started on January 1, 2020, we decided to keep the implementation status of the Street Outreach recommendations as pending and perform further follow-up work in 2020 to assess accurately each recommendation's status, and affirm which ones we will continue to track given that SYVPI (the Seattle Youth Violence Prevention Initiative) no longer exists.
	442	Re-evaluate the age criteria for Street Outreach – consider providing Street Outreach to those most at need, regardless of age.	Pending	The Human Services Department (HSD) provided us with four contracts, which include outreach services and start their terms in 2020, that resulted from HSD's 2019 Safety Request for Proposal (RFP). Because the awarded contracts' terms started on January 1, 2020, we decided to keep the implementation status of the Street Outreach recommendations as pending and perform further follow-up work in 2020 to assess accurately each recommendation's status, and affirm which ones we will continue to track given that SYVPI (the Seattle Youth Violence Prevention Initiative) no longer exists.
	443	Support and monitor continued efforts by the YMCA 's Alive & Free Street Outreach program to improve its procedures, practices, and staff development.	Pending	The Human Services Department (HSD) provided us with four contracts, which include outreach services and start their terms in 2020, that resulted from HSD's 2019 Safety Request for Proposal (RFP). Because the awarded contracts' terms started on January 1, 2020, we decided to keep the implementation status of the Street Outreach recommendations as pending and perform further follow-up work in 2020 to assess accurately each recommendation's status, and affirm which ones we will continue to track given that SYVPI (the Seattle Youth Violence Prevention Initiative) no longer exists.
	444	Support efforts to strengthen relationships between Street Outreach and the Seattle Police Department, including clarifying roles and responsibilities and providing integrated training.	Pending	The Human Services Department (HSD) provided us with four contracts, which include outreach services and start their terms in 2020, that resulted from HSD's 2019 Safety Request for Proposal (RFP). Because the awarded contracts' terms started on January 1, 2020, we decided to keep the implementation status of the Street Outreach recommendations as pending and perform further follow-up work in 2020 to assess accurately each recommendation's status, and affirm which ones we will continue to track given that SYVPI (the Seattle Youth Violence Prevention Initiative) no longer exists.

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The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach (October 14, 2015), continued.	445	Strengthen the ability of Street Outreach to connect their clients' families with services that promote the importance of family as a protective factor.	**Pending**	The Human Services Department (HSD) provided us with four contracts, which include outreach services and start their terms in 2020, that resulted from HSD's 2019 Safety Request for Proposal (RFP). Because the awarded contracts' terms started on January 1, 2020, we decided to keep the implementation status of the Street Outreach recommendations as pending and perform further follow-up work in 2020 to assess accurately each recommendation's status, and affirm which ones we will continue to track given that SYVPI (the Seattle Youth Violence Prevention Initiative) no longer exists.
	446	Support a rigorous evaluation of Street Outreach to ensure that the efforts are effective for reducing violent crime and victimization and do not unintentionally cause harm.	**Pending**	The Human Services Department (HSD) provided us with four contracts, which include outreach services and start their terms in 2020, that resulted from HSD's 2019 Safety Request for Proposal (RFP). Because the awarded contracts' terms started on January 1, 2020, we decided to keep the implementation status of the Street Outreach recommendations as pending and perform further follow-up work in 2020 to assess accurately each recommendation's status, and affirm which ones we will continue to track given that SYVPI (the Seattle Youth Violence Prevention Initiative) no longer exists.
Department of Parks and Recreation's Oversight of Lease and Concession Agreements (December 10, 2015)	448	Develop or update contract monitoring policies and procedures.	**Implemented August 2019**	The Seattle Parks and Recreation Department (SPR) reported that in 2018 that it centralized accounts receivable functions in SPRs Accounting Unit with the implementation of PeopleSoft 9.2. All contracts are entered into PeopleSoft 9.2 to issue invoices, collect payments, and create accurate Accounts Receivable aging reports. Public benefit and tenant improvement offsets in contracts are entered in PeopleSoft 9.2. In 2019 SPR reported that it conducted a LEAN continuous improvement process to define roles and responsibilities across the various contract phases and identify projects supporting further systematization efforts. Additionally, SPR reported that it created a SharePoint site and database to inventory and track all executed contracts using a standard contract numbering convention, and is implementing digital signatures, routing, and tracking procedures that will easily transition into the City's future Citywide Contracts Management System (CCMS). And finally, SPR reported that it created standardized contract templates and tools for staff to identify correct templates to use.
	452	Update the Parks Department public benefits webpage.	**Implemented August 2019**	The Seattle Parks and Recreation Department (SPR) reported that it distributed public benefit communications forms to accompany all public benefit reporting forms given to their partners. These forms are then used to advertise public benefits on the website and social media. SPR reported that as it receives more forms and updated forms, it will continue to update this information and share it with the public. Additionally, SPR reported that the public benefits form given to concessionaires stresses the importance of marketing their public benefits to the community, and requires the concessionaires to document their public benefit outreach plans. SPR officials told us that SPR contract managers have been trained on how important the public benefits form is, and how to use it. SPR noted that these managers monitor the contracts they are responsible for to ensure that the public benefit conditions in each contract are fulfilled. SPR officials told us they consider this an area of continuous improvement, and they expect to refine the processes used to monitor and record public benefits on an ongoing basis.
Seattle Police Department Overtime Controls Audit (April 11, 2016)	463	SPD should develop automated controls or processes for detecting payroll errors or non-compliance with key policies, such as: • duplicate payments for overtime; • entry of more than 24 hours in a single day; and • accrual of comp time in excess of maximum allowed. [Report Recommendation 8]	**Pending**	The Seattle Police Department 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 automatically prevent payroll errors and instances of policy non-compliance. Seattle IT reported the project team completed a competitive selection process for a technology system in September of 2018 and has finalized the contract with the vendor, Orion Software. Work started in January 2019. The new solution will contain automated controls for detecting payroll errors and non-compliance. The expected delivery date of project completion has slipped due to complications within the project. A new completion date is expected to come in the following months.
	464	SPD needs to enforce current overtime and compensatory time policies and procedures, including those related to the following: • proper documentation of overtime authorization and approval; • accurate activity and assignment coding of overtime; • compensatory time thresholds; and • accurate recording of overtime and standby time. [Report Recommendation 9]	**Pending**	The Seattle Police Department 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. Seattle IT reported that this project is currently being implemented but the expected delivery date of the project completion has slipped due to complications within the project. A new completion date is expected to come in the following months.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Seattle Police Department Overtime Controls Audit (April 11, 2016), continued.	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 expected to capture off-duty hours worked by SPD employees.
	468	SPD should either (a) implement new scheduling and timekeeping systems or (b) enhance existing systems to include automated controls and to facilitate tracking and monitoring of overtime. [Report Recommendation 13]	**Pending**	The Seattle Police Department reported it is working with Seattle Information Technology Department (Seattle IT) project managers to implement a new Work Scheduling and Timekeeping system solution. Seattle IT reported that this project is currently being implemented but the expected delivery date of the project completion has slipped due to unforeseen and uncontrollable circumstances. A new completion date is expected to come in the following months.
	476	SPD should ensure that events are charged for police services as required by Ordinance 124680. This will involve SPD working with the City's Office for Special Events to develop and implement procedures for carrying out the terms of the Ordinance for permitted events related to collecting deposits for estimated police services, tracking actual police hours associated with the events, and billing or refunding event organizers for any differences between actual and estimated police hours. [Report Recommendation 21]	**Pending**	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.
	482	For reimbursable events, SPD should reconcile all overtime hours on Event Summary Forms with hours recorded into SPD's payroll system to ensure all overtime is accurately billed. [Report Recommendation 27]	**Pending**	The Seattle Police Department reported that it expects that the implementation of a new Work Scheduling and Timekeeping system solution will automate the recording of overtime hours. This should address the audit recommendation for a reconciliation of reimbursable hours worked to hours billed.
	485	SPD should implement a process for tracking off-duty work hours so SPD management can monitor whether officers are a) complying with the department's maximum weekly and daily hours thresholds, b) taking high amounts of sick or other paid leave while also working a lot of off-duty hours, or c) underperforming for SPD work due to high amounts of off-duty time. SPD Policy 5.120 states that SPD personnel are required to log in and out by radio when working off duty, so this might be one option to consider for tracking off-duty time. SPD should also consider developing a plan and timeline for requiring employers of off-duty SPD officers to contract directly with SPD. [Report Recommendation 30]	**Pending**	The Seattle Police Department reported that the implementation of a new Work Scheduling and Timekeeping system solution may be able to capture off-duty hours worked by Seattle Police Department employees.

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Seattle City Light Billable Services Audit (August 10, 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**	SCL reported that beginning in Q4 2019 and continuing into 2020 report of Sundry Accounts Receivable collections will be reviewed regularly by the SCL's Controller and Customer Care Director and that the effectiveness of collections efforts will be reviewed regularly with the City Attorney's Office and SCL's collection agency. SCL also reported that management will document credit collection procedures by the end of March 2020.
	513	For mail-in payments, enforce the current policy that requires customer payments to be directed to the appropriate post office box. In-person payments should be accepted only by Department of Finance and Administrative Services (FAS) cashiers or City Light cashiers. This requirement should be documented in City Light policies and procedures. [Report Recommendation 11a]	**No Further Follow-up**	SCL management reported that they will not document their policies and procedures as recommended. They reported that invoices and other customer documentation already direct where payments should be made. We continue to assert that policies and procedures should be documented because the policies and procedures will help ensure that remittances are correctly designated on current and future customer documents.
	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]	**Pending**	SCL reported that training was provided to Electrical Service Representatives (ESRs). SCL management reported that it will add specific language in their training handouts by the end of March 2020.
	515	Update the construction service agreements to direct any mail-in payments to the required City Light post office lock box or to FAS/City Light cashiers when payments are made in person. [Report Recommendation 11c]	**Implemented December 2019**	We received a copy of the construction service agreement that appropriately directs mail-in payments as recommended.
	519	City Light management should conduct periodic risk assessments in connection with billing and collection activities to identify relevant risks to be controlled. Management should then determine if controls are already in place to mitigate identified risks or if new controls need to be designed and implemented. The risk assessment process should be collaborative across the affected business units to ensure all key risks are identified and addressed and to eliminate any duplication of internal control activities. [Report Recommendation 15]	**Implemented December 2019**	SCL provided us their risk assessment that included internal controls and reported that it was used during 2019 for quarterly internal control certifications.
	520	All control activities identified as a result of the risk assessment in recommendation # 519 should be documented and approved by management. [Report Recommendation 15]	**Implemented October 2019**	Seattle City Light stated that process owners, who are management level and above, review evidence and certify/authorize that each control was performed.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Seattle City Light Billable Services Audit (August 10, 2016), continued.	521	All key control activities identified in recommendation #520 should be monitored periodically for effectiveness. [Report Recommendation 15]	**Implemented December 2019**	We received the internal control matrix as described in #519, and we accepted this document as evidence of implementation of this recommendation.
	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: • City Light should post information about the program in kitchens, lunchrooms, and other conspicuous places where employees gather. • Managers should periodically discuss the program at staff meetings. [Report Recommendation 16]	**Pending**	SCL reported the following: **Completed actions** • Q1 2019: Whistleblower Code materials were distributed to all new SCL employees during onboarding. • Q2 2019 Citywide Email Broadcast re: Whistleblower Protection & Ethics Code. **Open planned actions** • Q1 2020 - 2020 workplace posters will be distributed utility-wide mid-January 2020 and information about the City's Whistleblower program will be included. • Q1 and Q3 2020 - Bi-annually, the SCL Employee Relations Manager who reports to SCL's Talent Acquisition & Workforce Development Director will provide all SCL managers with talking points about the City's Whistleblower program. • Q4 2020 - Compliance Training currently in development is to be completed by end of Q2 2020.
	523	City Light should also consider adopting a City Light Code of Conduct that encourages use of the City's Whistleblower program. [Report Recommendation 16]	**Pending**	SCL reported that the City Light Standards of Professional Conduct is currently in development with scheduled completion in Q2 2020.
	524	City Light management should enforce the Department Policies and Procedures (DPP) requirements to develop department operating procedures relating to new and related services billing and collections and update them as necessary in January of each year. At a minimum, operating procedures should be developed for the following business units: • Cost Accounting • General Accounting • Network and Distribution Engineering • Energy Delivery Operations • Technical Metering In addition, department policies and procedures should be written to include the Customer Care Business Unit. [Report Recommendation 17]	**Implemented October 2019**	SCL provided us with an updated policy "DPP 417" which incorporates the changes that meet the recommendation's intent.
Audit of New Customer Information System (NCIS) Implementation (April 10, 2017)	527	Given the recent consolidation of most of the City's information technology units into one centralized department, the responsibility for reporting to the Seattle City Council on the status of IT projects should be assigned formally to the City's Chief Technology Officer. This can be specifically defined in SMC 3.23.030 to include regular reporting periods.	**Implemented June 2019**	The Seattle Information Technology Department (Seattle IT) continues to provide weekly reports to the Mayor conveying project status, as well as the Monthly Portfolio reports to the City Council that communicate the status of projects, and lists the top three issues and risks/with mitigation plans. This reporting will continue with the new leadership. A change to the Seattle Municipal Code 3.23.030 is not being pursued by Seattle IT at this time.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Audit of New Customer Information System (NCIS) Implementation (April 10, 2017), continued.	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	The Seattle Information Technology Department reported that with its reorganization in May of 2019, new leadership has the accountability for project and portfolio management. The Client Solutions Division Director provides oversight of these functions and has continued to work towards establishing more rigor around the communication and confidence level of budget estimates. Both the Stage Gate Handbook and Concept Workbook have some recommendations regarding budget estimates. Additionally, one of the Client Solutions Division's key deliverables for 2020 is to improve project budget forecasting and estimating.
	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	The Seattle Information Technology Department (Seattle IT) reported that with its reorganization in May of 2019, and a permanent division Director not fully in place until October, this policy review is still forthcoming. Risk and quality assurance management are areas of emphasis for the new Seattle IT Division Director, and Chief Technology Officer.
	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	The Seattle Information Technology Department (Seattle IT) reported that with its reorganization in May of 2019, and a permanent division Director not fully in place until October 2019, this policy review is still forthcoming. Risk and quality assurance management are areas of emphasis for the new Seattle IT Division Director, and Chief Technology Officer.
Audit of Seattle's Incentive Zoning for Affordable Housing (April 13, 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.	Pending	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 is still waiting for City Attorney Office review.

The Seattle Department of Construction and Inspections (SDCI) reported that it continues its practice of basing affordable housing developer contribution amounts on the final building design reflected in construction permit documents. The Land Use Code changes will reflect SDCI's practice upon the City Council's adoption of such legislation. |
| | 538 | The City should change the Land Use Code to require all Incentive Zoning projects to have written agreements recorded with the King County Recorder's Office. | Pending | The Office of Planning and Community Development (OPCD) is the lead agency responsible for updating the incentive zoning legislation in the Land Use Code. OPCD reported that the legislation is still waiting for City Attorney Office review.

The Seattle Department of Construction and Inspections (SDCI) and the Office of Housing (OH) reported that they continued their practice of requiring the recording of written agreements (declarations and covenants) with King County before permit issuance. The updates to the Land Use Code will reflect SDCI and OH's practice upon City Council's adoption of such legislation. |
| | 543 | The Land Use Code should require developers to directly submit payments to FAS, and the Office of Housing should establish a policy and procedure to reflect this change. | Pending | The Office of Housing (OH) and the Department of Finance and Administrative Services (FAS) reported that they are working together on a new process to resolve the logistical challenges of receiving payments for Mandatory Housing Affordability (MHA) and Incentive Zoning for Affordable Housing (IZ), including how FAS will know that a check it receives is for MHA or IZ. The new process will begin on a trial by December 31, 2020 and evaluated for factors such as program administration efficiency, customer service, appropriate coding of revenue, and timely issuance of permits. |
| | 548 | SDCI should provide, on the City's website, a list of and details about projects participating in Incentive Zoning for affordable housing and update this list regularly. | Pending | The Seattle Department of Construction and Inspections (SDCI) reported that it is working with the Seattle Information Technology Department (Seattle IT) to implement the new Shaping Seattle tool that allows map-based Incentive Zoning contributions to be shared with the public on SDCI's website. The tool will show developer contribution data for issued permits tracked in Accela (SDCI's permitting system) and include all Incentive Zoning contributions, such as affordable housing. This work is scheduled for completion in Q2 2020.

SDCI also reported that it is working with Seattle IT to develop a report from Accela that will provide a list of issued projects participating in the Incentive Zoning program for affordable housing to supplement the map-based data in Shaping Seattle. This report is scheduled to be available by Q3 2020. |

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Audit of Seattle's Incentive Zoning for Affordable Housing (April 13, 2017), continued.	553	The City should use a more relevant economic index, such as local and regional construction costs, to adjust affordable housing payment in-lieu of fees and to determine deferred payment fees. This would require a change to the Land Use Code.	Pending	The Office of 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 is still waiting for City Attorney's Office review. The Office of Housing (OH) reported that it evaluated a number of different economic indices and prepared its analysis for review by the Executive in Q3 2018. In Q1 2019, OH finalized a memo recommending use of the CPI-Shelter index for adjustments to payment amounts. That index was implemented for the Mandatory Housing Affordability (MHA) program with the City Council's adoption of Ordinance 125791 in 2019. Per Seattle Municipal Code 23.58B.040.A.2 and 23.58C.040.A.2, on March 1, 2020, the City will start using the CPI-Shelter Index to determine the adjusted payment calculation amounts for Incentive Zoning for affordable housing. OH reported that the Land Use Code will be revised to use the CPI-Shelter index for Incentive Zoning for affordable housing upon City Council adoption of legislation updating provisions for that program which is expected by Q2 2021.
Review of Hate Crime Prevention, Response, and Reporting in Seattle (September 20, 2017)	555	In the longer term, SPD should re-evaluate its procedures for bias code determination when its new records management system is implemented to determine if a different placeholder bias code can be used when police officers are unsure if a crime was motivated by bias, and to allow the selection of multiple bias codes.	Implemented May 2019	The Seattle Police Department (SPD) reported that its new records management system, implemented in May 2019, now allows the selection of multiple bias codes when the officer believes the crime included bias elements. However, SPD did not implement a placeholder bias code (a code for officers to use when they are unsure if a crime included bias, to signal review by the Bias Crimes Coordinator). SPD told us that the Bias Crimes Coordinator reviews and determines or confirms each case that is marked as including bias, and that officers can consult with the Bias Crimes Coordinator if they are unsure of which bias code to use. Although SPD did not decide to use a placeholder bias code, we consider this recommendation implemented because the recommendation or the intent of the recommendation had been met with an alternative approach.
	557	SPD should establish a regular hate crimes training curriculum for officers so that they can appropriately recognize and respond to hate crimes. The training should incorporate the leading practices and research findings mentioned in this report. SPD should also develop a plan to evaluate the training to ensure that it is relevant and effective. Once SPD has developed an appropriate hate crimes training curriculum, the department should establish a policy on how the training will continue to be enhanced and implemented over time, including the frequency in which it is to be delivered and the intended audience.	Pending	The Seattle Police Department reported that an e-learning Hate Crimes course is expected to go live in Q2 2020.
	558	SPD should improve its guidance to officers on how to identify whether an incident might be a hate crime. SPD should consider adding elements in the hate crimes model policy framework recommended by the California Commission on POST to SPD's Policy Manual. SPD should also consider creating a physical or electronic checklist of hate crime definitions, indicators, and investigation techniques that officers can easily access in the field.	Pending	The Seattle Police Department reported that it is in the process of considering how it might implement this recommendation.
	559	SPD should pilot some of the analyses described above including: identifying hate crime "hot spots," conducting time-of-day analysis, exploring trends in victimization, and exploring linkages to socio-demographic trends.	Pending	The Seattle Police Department reported that it will pilot the analysis after their system has been in place after a year. They expect to complete this in Q2 2020.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Review of Hate Crime Prevention, Response, and Reporting in Seattle (September 20, 2017), continued.	560	Based on this analysis, SPD should explore the possibility of implementing new hate crime prevention strategies, such as situational crime prevention strategies at hate crime hot spots, and support for frequent victims.	**Pending**	The Seattle Police Department (SPD) reported that they will complete this recommendation when recommendation #559 is completed.
	564	City leaders should participate in the discussions convened by the Northwestern Regional Office of the U.S. Department of Justice Community Relations Service to consider a statewide agency or task force to coordinate ongoing hate crime prevention and response efforts.	**Implemented February 2020**	The Mayor signed an executive order on February 25, 2020 that creates a Hate Crimes and Crimes of Bias working group, led by the Office of the Employee Ombud and supported by the Seattle Office for Civil Rights. The working group will consist of community members, civil rights organizations, and an interdepartmental team of City departments. The community members of the working group will make recommendations to the Mayor regarding actions the City may take to counter hate crimes. These local coordination efforts with community organizations and others satisfy the intent of this recommendation.
Special Events – Police Staffing and Cost Recovery (December 13, 2017)	571	The Seattle Police Department (SPD) should continue reviewing and updating its special events memorandum of understanding (MOU) and event billing processes to ensure (a) the MOU cost estimate template includes accurate and complete direct cost information and (b) invoices sent to event organizers include non-wage direct costs (e.g., employee benefits and equipment) when they are specified as reimbursable in the MOU or when the MOU states that reimbursement will be for actual or full costs. (Report Recommendation 1)	**Pending**	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 find out if this review will result in any policy changes regarding cost recovery of special event police expenses.
	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 find out if this review will result in any policy changes regarding cost recovery of special event police expenses.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Special Events – Police Staffing and Cost Recovery (December 13, 2017), continued.	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 the Statement of Legislative Intent (SLI 38-3-A-2-2019 - http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) required the Executive, in consultation with Council Central Staff, to submit a report by July 1, 2019 on the special events cost recovery elements found in this recommendation. Council Central Staff reported that the Mayor's Office committed to perform a review of the special event process, including an analysis of how other jurisdictions govern special events. Both the Seattle Police Department and the Special Events Office participated in a work group to review the cost recovery model and process. Council Central Staff reported that in December of 2019, a Mayor's Office representative reported that the special events review had been completed and might be transmitted to the Council in early 2020.
	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 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 and SEO 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.
	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 the Statement of Legislative Intent (SLI 38-3-A-2-2019 - http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) required the Executive, in consultation with Council Central Staff, to submit a report by July 1, 2019 on the special events cost recovery elements found in this recommendation. Council Central Staff reported that the Mayor's Office committed to perform a review of the special event process, including an analysis of how other jurisdictions govern special events. Both SPD and SEO participated in a work group to review the cost recovery model and process. Council Central Staff reported that in December of 2019, a Mayor's Office representative reported that the special events review had been completed and might be transmitted to the Council in early 2020. Both SPD and SEO participated in this review of the special events cost recovery model and process. The Special Events Office reported in 2019 that it expected the creation of an inter disciplinary team (IDT) would result from the Mayor's Office's review and that it expects to be part of the IDT. Development of an IDT is anticipated by end of Q1 2020.
	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 the Statement of Legislative Intent (SLI 38-3-A-2-2019 - http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) required the Executive, in consultation with Council Central Staff, to submit a report by July 1, 2019 on special events cost recovery elements. This report may address this recommendation though it was not covered in the SLI that was adopted as part of the 2019-2020 Budget. Council Central Staff reported that the Mayor's Office committed to perform a review of the special event process, including an analysis of how other jurisdictions govern special events. Council Central Staff reported that in December of 2019, a Mayor's Office representative reported that the special events review had been completed and might be transmitted to the Council in early 2020. Both SPD and SEO participated in this review of the special events cost recovery model and process. The Special Events Office reported in 2019 that it expected the creation of an inter disciplinary team (IDT) would result from the Mayor's Office's review and that it expects to be part of the IDT. Development of an IDT is anticipated by end of Q1 2020.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Special Events – Police Staffing and Cost Recovery (December 13, 2017), continued.	578	The Seattle Police Department (SPD) and the Special Events Office (SEO) should develop a process to address events that require police services but do not obtain either a permit or a memorandum of understanding (MOU) with SPD. The process should vary by type of event (i.e., the process should be different for a free speech event from what it would be for a festival or concert). For upcoming events, the process should include SPD or SEO working with an organizer to help ensure the event has either a permit or an MOU before police services are provided. For events that have already occurred, the process should include follow up from SPD or SEO about City requirements and retroactively billing event organizers for police staffing when appropriate. (Report Recommendation 6)	**Implemented April 2019**	The Seattle Police Department (SPD) reported that SPD and the Seattle Department of Transportation (SDOT) Special Events Committee representatives meet weekly to discuss applications for upcoming permitted Special Events, rumored event activity, and known unpermitted events. Also, there are occasions when SPD has informed the Special Events Office (SEO) of unpermitted activity that qualify for a Special Event Permit. On those occasions, SEO's protocol is to attempt to contact the event organizers to encourage them to obtain permits. In some cases, this has resulted in the event organizers applying for permits, and in some cases, they have not applied for permits. Neither the SEO nor the Special Events Committee has authority to fine or retroactively bill for fees or SPD staffing. SEO reported that it has worked with SPD to develop a clear process as part of the weekly SPD, SEO, SDOT meetings to address events that do not apply for permits.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Special Events – Police Staffing and Cost Recovery (December 13, 2017), continued.	582	SPD needs to update its policies and procedures that address Special Event Planning and After Action Reports. Policies and procedures should specify: a. How staffing decisions are to be made (e.g., what criteria must be evaluated) and how plans should be documented. b. When plans require formal independent review and approval, who is responsible for this review, and how this approval is to be documented. c. The goals of the weekly SPOC meetings and SPOC's oversight responsibility for event staffing decisions and planning, including what this oversight should include. d. How after action information for special events should be documented and archived for future use (i.e., describe requirements for SPD's new Special Event After Action Form). In addition, SPD's policies and procedures should ensure that: e. Staffing plans include options for releasing officers early if resource needs decrease during an event. f. Staffing levels are assessed, and these assessments should be documented, after all special events. These assessments should include feedback from external parties (e.g., event organizers and Special Event Committee members) when feasible. Once updated, SPD should ensure compliance with policies and procedures related to special events. (Report Recommendation 9)	**Implemented January 2019**	We reviewed the Special Events Policies and Procedures in Seattle Police Department (SPD) Manual Section 14.100 and noted it is significantly improved since we conducted our audit. This policy now includes general direction on how staffing decisions are made and approvals for staffing decisions. It also addresses the many factors that need to be considered in event staffing decisions. We understand that ultimately, staffing decisions are based on SPD's professional judgement, and that there is no exact "recipe" for this decision-making process. We assessed this recommendation as implemented because we believe that SPD has addressed the recommendation's intent.
	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. The expected delivery date of project completion has slipped due to complications within the project. A new completion date is expected to come in the following months. Once this system is in place, Seattle IT and the Seattle Police Department 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.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Special Events – Police Staffing and Cost Recovery (December 13, 2017), continued.	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."
	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 Code11.50.380 covering the authority to override traffic signals. (Report Recommendation 13)	Pending	City Council Central Staff reported that the Statement of Legislative Intent (SLI 38-3-A-2-2019 - http://seattle.legistar.com/View.ashx?M=F&ID=6721553&GUID=06F34911-0364-4EB7-B290-CB22E226ED39) required the Executive, in consultation with Council Central Staff, to submit a report by July 1, 2019 on special events cost recovery elements. This report may address this recommendation though it was not covered in the SLI that was adopted as part of the 2019-2020 Budget. Council Central Staff reported that the Mayor's Office committed to perform a review of the special event process, including an analysis of how other jurisdictions govern special events. Council Central Staff reported that in December of 2019, a Mayor's Office representative reported that the special events review had been completed and might be transmitted to the Council in early 2020. Both the Seattle Police Department and the Special Events Office participated in this review of the special events cost recovery model and process.
	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 Q3 2020.
	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 Special Events Office (SEO) in the Office of Economic Development and SPD reported that a third-party digital permitting platform or CRM solution continues to be a prioritized need from external and City stakeholders, and a critical function for successful operations. SEO and 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 is desired to be pursued and funded, SPD, SEO and the Office of Economic Development will participate in the planning and implementation of the project with Seattle IT and all City Departments that may use the proposed solution.
	590	SEO should update their policies and procedures to ensure permit fee billing and payment handling procedures include an adequate level of segregation of duties. (Report Recommendation 16)	Implemented March 2019	The Special Events Office (SEO) reported it has revised their special event permit fee billing and payment processes to include proper segregations of duties. The Office of Economic Development Finance Division now conducts an independent monthly reconciliation of SEO's deposits to ensure everything that was supposed to be billed was received accurately.
	591	A staff member or manager who does not process payments should reconcile SPECTRE to Summit monthly. (Report Recommendation 16)	Implemented March 2019	The Special Events Office (SEO) reported they have revised their special event permit fee billing and payment processes to include proper segregations of duties. The Office of Economic Development Finance Division conducts independent monthly reconciliation of SEO's deposits to ensure everything that was supposed to be billed was received accurately.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments

Special Events – Police Staffing and Cost Recovery (December 13, 2017), continued.	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 reported that the implementation of the new Work Scheduling and Timekeeping system solution project should assist with this by automatically recording all special event hours, both regular and overtime.

SPU Wholesale Water Sales (March 15, 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)	**Pending**	Seattle Public Utilities (SPU) reported that the former Chief Administrative officer approved Procedure CS-650.1, "Wholesale Water Billing", effective May 1, 2019. The desktop procedure is intended to be only an internal training/guidance document. SPU reported that the task of completing the desktop procedure has been delayed due to staffing shortages and the SPU Executive Team's evaluation of the SPU Customer Accounts and Billing unit's staff roles. The procedure is expected to be completed by Q4 2020.
	605	When installing new meters and registers, SPU meter crews entering meter reads in Maximo should perform additional review steps while in the field to ensure accurate and complete meter reads, such as the review steps now performed by the Senior Planner. (Report Recommendation 7a)	**Implemented June 2019**	Seattle Public Utilities (SPU) reported that metering crews now perform a double verification by having two different staff members review the meter read on-site to ensure data accuracy. In addition, whenever possible, a photo of the entire meter and another photo of the register with the read is taken and attached to the Maximo work order as a supplemental safeguard. The Metering Crew Chief verifies the meter reads entered by the field crews on Maximo work orders. The process will be documented in the "Wholesale Water Meter Read Collection and Documentation" procedure.
	606	Such reviews should also be performed by the meter crew chief when that position is assigned the responsibility for reviewing and closing the work orders. (Report Recommendation 7b)	**Implemented August 2019**	Seattle Public Utilities reported that as of August 2019, the Meter Crew Chief has taken over the primary role of the review and completion of work orders.
	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 the "Wholesale Water Meter Read Collection and Documentation" procedure is still in draft form. The procedure establishes the roles and responsibilities of the SPU Meter Shop to ensure meters used for billing wholesale customers are read and verified, that meter reads are accurate after installation, and maintenance and repairs are adequately documented. The procedure will be completed by Q4 2020.
	609	SPU should require wholesale customers to submit some form of documentation as support for their reporting of facilities charges. For example, reports showing permits issued for new and increased connection sizes could be included with the payments, if facilities charges are based on these criteria. (Report Recommendation 10)	**Implemented August 2019**	Seattle Public Utilities reported that its accounting department met with thirteen (13) Utility District wholesale customers and agreed on the supporting documentation that should accompany facility charge payments. Wholesale customers are required to complete and submit the "Report of New Retail Service Connections" form and supporting documentation with each facility charge payment. The form serves as documentation to support the number and size of new, added, and increased connection sizes.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
SPU Wholesale Water Sales (March 15, 2018), continued.	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 the Risk and Quality Assurance Board approved the 2019 – 2020 Internal Audit Plan, which includes audits of selected wholesale customers to review documentation in support of facilities charges reported to SPU. The projected performance date for the audit is Q3 2020.
	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 the Risk and Quality Assurance group will perform audits of selected wholesale customers to review documentation in support of facilities charges reported to SPU. In addition, SPU will review internal controls that are used to help ensure the accuracy and completeness of facilities charge reporting. SPU's internal auditor will conduct wholesale customer audits biennially.
	612	SPU management should require, through written policy, annual meter read verifications of wholesale meters. (Report Recommendation 12a)	**Pending**	Seattle Public Utilities reported that the "Purveyor Process" desktop procedure has been completed. However, Procedure CS-660.1, "Wholesale Billing Meter Testing and Review", that documents a requirement for annual meter read verifications of wholesale meters, is still in draft form. The procedure will be completed by Q4 2020.
	613	The verifications should be documented and retained on file. (Report Recommendation 12b)	**Pending**	Seattle Public Utilities reported that the "Purveyor Process" desktop procedure has been completed. However, Procedure CS-660.1, "Wholesale Billing Meter Testing and Review" is still in draft form. This procedure will document the requirement for meter read verifications and will be completed by Q4 2020.
	621	SPU should install locking devices on all wholesale meter vault covers already configured to use padlocks or similar devices so that vaults are only accessible to authorized SPU personnel. (Report Recommendation 17a)	**Implemented October 2019**	Seattle Public Utilities reported that padlocks have been installed and locked on all wholesale meter vault covers where padlocks can be accommodated.
	624	SPU should install locking devices on all wholesale meter bypass valves to prevent the unauthorized, unmetered use of water. (Report Recommendation 18a)	**Implemented October 2019**	In 2018, Seattle Public Utilities (SPU) reported that 95% of bypass valves were secured. As of the end of 2019, SPU reported that the remaining wholesale meter bypass valves have now been secured with lock and chain.
	626	SPU management should enforce the City policy to perform regular management user access reviews of the Maximo system and monitor compliance with this requirement. (Report Recommendation 19a)	**Implemented August 2019**	Seattle Public Utilities (SPU) provided Procedure CORP-650.1, "Access to the Work Management System (Maximo)" effective August 1, 2019, which provides for semi-annual reviews of Maximo user access lists. SPU also reported that it performed a user access review over the Customer Care & Billing (CCB) and Meter Data Management (MDM) system, which interfaces with Maximo, in August 2019.
Review of Navigation Team 2018 Quarter 1 Report (October 2, 2018)	628 – 657 (30 recommendations)	Recommendations from Review of Navigation Team 2018 Quarter 1 Report.	**Pending**	Follow-up of these recommendations will be reported in a separate audit report.
Review of Navigation Team 2018 Quarter 2 Report (February 7, 2019)	658 – 670 (13 recommendations)	Recommendations from Review of Navigation Team 2018 Quarter 2 Report.	**Pending**	Follow-up of these recommendations will be reported in a separate audit report.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
New Taps Billing and Controls Review (March 29, 2019)	671	SPU management should ensure that all policies and procedures relating to new taps billing processes, including internal controls are updated as appropriate.	Implemented January 2019	Seattle Public Utilities (SPU) management reported that the General Manager (GM) and Chief Executive Officer (CEO) approved Director's Rule WTR-436.1, "Connection Charge" effective May 1, 2019 which updated the process for billing connection charges in accordance with SPU policy and supersedes Director's Rule SPU-DR-02-03, "Connection Charge." The GM and CEO also approved Director's Rule FIN-220.2, "Development Charges" effective January 1, 2019. The Director's Rule sets charges for development-related services provided by SPU. The Development Services Office (DSO) approved Procedure ENG-QC-260.1, "Development Services Invoice QA/QC Review Process" effective February 1, 2019. The procedure ensures that all billing for the sale of wholesale water services is accurate and complete before invoices are issued. The Strategic Planning & Policy person within the DSO now performs quality assurance/quality control (QA/QC) procedures on all DSO wholesale water sales invoices. The person conducting QA/QC work is separate from those working with developers or generating invoices. Procedure ENG-QC-260.1, "Development Services Invoice QA/QC Review Process" effective February 1, 2019, outlines the procedures for the QA/QC review.
	672	SPU's Development Services Office (DSO) Director should ensure that periodic training is provided to the appropriate DSO personnel on the content of the revised policies and procedures.	Implemented January 2019	Seattle Public Utilities reported that its Development Services Office (DSO) conducted a "Connection Charge Training" and "Connection Charges & Coding for AMR/Permits/Saw cuts" on 2/14/2019 and 4/30/2019, respectively. The DSO has created fifteen job aids on its SharePoint site to help staff with topics over invoicing. These serve as additional training tools to help staff perform their duties. The DSO Project Leads meet every two weeks to discuss current issues and to ensure information is communicated to appropriate personnel to comply with revised policies and procedures.
Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report (May 9, 2019)	673	SPD should include a separate field in their new records management system to indicate if a malicious harassment case has been referred for prosecution, and to which agency it was sent. This information should be maintained in a way that can be summarized and tracked.	Implemented May 2019	The functionality to record case status became available when the Seattle Police Department implemented their new records management system in 2019.
	674	SPD should explore the feasibility of documenting the reasons that cases of malicious harassment are not referred for prosecution in their new records management system. This information should be maintained in a way that can be summarized and tracked.	Implemented May 2019	The Seattle Police Department (SPD) reported that such information would be included in the event narrative if applicable, and that adding additional fielded functionality is not feasible. The Office of City Auditor made this recommendation with the intent that SPD could analyze the reasons why malicious harassment cases were not being referred to for prosecution so that a systematic requirement to record these cases could enable SPD to make improvements to its investigatory practices by evaluating on an ongoing basis, how malicious harassment cases are being handled. Although SPD did not meet the intent of this recommendation, we assessed this recommendation as implemented because they evaluated the feasibility of adding this functionality to their records management system.
	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 soon.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report (May 9, 2019), continued.	676	SPD should continue to explore ways to partner with community organizations to address the issues mentioned in our survey results: • Underreporting: SPD should encourage community organizations to share instances of non-reporting to supplement the information SPD receives through formal reporting. • Vulnerable populations: SPD should work with community organizations to determine how crime prevention can be improved for individuals that may be especially vulnerable to hate crimes, such as people with disabilities and the homeless. • Increase support: SPD should explore ways to provide community organizations with the support activities mentioned in our survey, including hate crimes training, resource guides, and coordination activities to increase reporting.	Implemented December 2019	The Seattle Police Department reported that it continued to explore ways to partner with community organizations to address issues relating to underreporting, reaching vulnerable populations, and increasing support. Examples in 2019 included community forums and dialogue targeted at vulnerable populations to increase reporting. This is an ongoing commitment of SPD's Collaborative Policing Bureau.
	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.	Pending	The Seattle Police Department reported that they will begin collecting data on a variety of the recommended metrics, including the level of community trust and the effectiveness of their hate crimes training.
	678	As SPD implements their new records management system, they should create a policy that specifies who is responsible for updating the system when changes to case records are required.	Implemented May 2019	The Seattle Police Department's new records management system includes system level controls such that only the original author of each case report can make changes. For hate crimes, the assigned detective has this responsibility. SPD Policy 15.120 – Responding to Bias Crimes and Incidents specifies that officers will complete an offense report and update the record as needed.
	679	As SPD implements their new records management system, they should document the procedure for recording hate graffiti. The procedure should ensure that hate graffiti is included in SPD's bias crimes statistics. This procedure could be part of the existing department policy on malicious harassment.	Implemented May 2019	The Seattle Police Department's new records management system now allows officers and detectives to report an incident of graffiti and also indicate that it has a bias element. Two SPD policies updated in 2019, SPD Policy 15.120 – Responding to Bias Crimes and Incidents and SPD Policy 15.090 – Investigating Graffiti Incidents, together, reflect this procedure.
City of Seattle Financial Condition 2017 (May 13, 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 2019, the Seattle City Employees' retirement System (SCERS) was funded above the actuarially required contribution rate of 24.40 percent. In 2020, SCERS is funded at the actuarially required contribution rate of 25.79 percent. Accordingly, we concluded that the City complied with this recommendation for 2019 and 2020. 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.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Seattle Fire Department – Special Event Cost Recovery (July 24, 2019)	681	The Seattle Fire Department should increase its special event billing rates to include the portion of Workers' Compensation Insurance costs that can be attributed to overtime hours at billable special events.	Implemented January 2020	The Seattle Fire Department reported that its 2020 billing rates incorporate the $2.05 estimated Workers' Compensation Insurance hourly costs.
	682	The Seattle Fire Department should improve its tracking of billable hours to ensure all personnel who work at billable special events are included in service agreements with the event promoters and all hours worked are billed.	Implemented July 2019	The Seattle Fire Department (SFD) reported that after the publication of the audit report, it has made it a point of emphasis for all SFD staff who manage each special event to ensure the Event Service Records together with F77s (overtime forms) are complete.
	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	The Seattle Fire Department (SFD) reported that 98.5% of hours currently worked by SFD personnel at First & Goal, Inc. events are reimbursed, and that SFD is negotiating terms with First & Goal, Inc. to reimburse the costs of the Battalion Chief position, which was added to coordinate and manage the medical, fire and other emergency services at Seahawks games.
	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	The Seattle Fire Department reported that as part of the 2021-2022 Proposed Budget process, it will work with the City Budget Office, the Mayor's Office and the City Council to implement any policy changes that will impact the degree of cost recovery for billable special events, and that during this process an assessment will be made as to what items, and associated costs, will be incorporated into the billing rates.
	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	The Seattle Fire Department reported that as part of the 2021-2022 Proposed Budget process it will assess the current equipment billing rates to determine whether another basis, such as mileage, would be more appropriate. The analysis will also include whether to charge specifically for smaller equipment items such as bikes and gators or if it would be best to have the costs of these items covered by the general equipment/supplies rate.
	686	The Seattle Fire Department should strengthen its current billing processes to ensure Event Summary Records are signed by event promoters, or their representative, at the end of every event.	Implemented July 2019	The Seattle Fire Department (SFD) reported that after the publication of the audit report, it has made it a point of emphasis for all SFD staff who manage each special event to ensure the Event Service Records are signed by event promoters, or their representative, at the end of every event.
	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	The Seattle Fire Department (SFD) reported that the Seattle Special Events Committee Chair is leading a Special Events Assessment and Planning Project to examine and advance the City of Seattle's efforts to support and coordinate major events. The project will involve a review of existing policies, processes, funding, prioritization, and capacity across City departments. SFD reported that it is engaged in this process and providing requested data, and that it will work with policymakers to develop objective criteria for when SFD should bill and the degree of cost recovery that should be achieved. SFD reported that it will support the City-wide initiative and vet policy items brought forth via the 2021-2022 Proposed Budget process.

Report Title (publication date)	Rec #⁴	Description	Status as of December 31, 2019	2019 Update Comments
Seattle Minimum Wage Enforcement Audit (December 16, 2019)	688	The Office of Labor Standards should minimize or eliminate the use of the "other" category. **(Recommendation 1)**	**Pending**	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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)**	**Pending**	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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)**	**Pending**	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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)**	**Pending**	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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)**	**Pending**	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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**	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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)**	**Pending**	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Seattle Minimum Wage Enforcement Audit (December 16, 2019), continued.	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	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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)**	Pending	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	699	The City should direct all City departments to cooperate in the enforcement of labor standards laws. **(Recommendation 9)**	Pending	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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)**	Pending	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	701	The Office of Labor Standards (OLS) should improve its website to clarify its enforcement processes. **(Recommendation 10)**	Pending	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.

Report Title (publication date)	Rec #⁴	Description	Status as of December 31, 2019	2019 Update Comments
Seattle Minimum Wage Enforcement Audit (December 16, 2019), continued.	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)	Pending	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	703	OLS should provide the above information and the complaint/inquiry form in multiple languages. (Recommendation 10)	Pending	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	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)**	Pending	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.
	707	OLS should require an accounting of and receipts for contractor expenses, and conduct audits of its outreach contactors. **(Recommendation 13)**	Pending	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.

Report Title (publication date)	Rec #[4]	Description	Status as of December 31, 2019	2019 Update Comments
Seattle Minimum Wage Enforcement Audit (December 16, 2019), continued.	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)**	**Pending**	Because the report containing this recommendation was published on December 16, 2019, the Office of City Auditor will report on its status, as of 12/31/2020, in our 2021 audit recommendation follow-up report.

Appendix A

We reviewed the status of recommendations from the following 58 reports our office issued from January 2007 through December 2019:

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

34. Seattle Public Utilities Water Main Extensions: Internal Controls Review and Fraud Risk Audit (September 7, 2012)
35. City of Seattle Multifamily Tax Exemption Program (September 19, 2012)
36. Seattle City Employees' Retirement System Retirement Benefit Calculations (August 8, 2013)
37. Seattle Public Utilities: New Water Services (Taps): Internal Controls Review and Fraud Risk Audit (September 24, 2013)
38. Review of City of Seattle's Civil Rights Enforcement and Outreach (November 20, 2013)
39. Assessment of Consolidated Customer Service System (CCSS) Transaction Controls, Policies and Procedures, and Associated Results from CCSS Data Mining Project (April 29, 2014)
40. City of Seattle RFP Process for Vehicle Impound Management Services (May 20, 2014)
41. Seattle City Light Salvage Unit Fraud Risk Audit (June 6, 2014)
42. Seattle's Paid Sick and Safe Time Ordinance Enforcement Audit (October 17, 2014)
43. Supporting a Future Evaluation of the Seattle Youth Violence Prevention Initiative (SYVPI) (October 24, 2014)
44. Seattle Department of Transportation Bonds Management Audit (December 22, 2014)
45. Audit of the Seattle Police Department's Public Disclosure Process (March 16, 2015)
46. Process Evaluation of Seattle's School Emphasis Officer Program (September 22, 2015)
47. The City of Seattle Could Reduce Violent Crime and Victimization by Strengthening Its Approach to Street Outreach (October 14, 2015)
48. Department of Parks and Recreation's Oversight of Lease and Concession Agreements (December 10, 2015)
49. Seattle Police Department Overtime Controls Audit (April 11, 2016)
50. Audit of Services the Metropolitan Improvement District Provides in Belltown (June 8, 2016)
51. Seattle City Light Billable Services Audit (August 10, 2016)
52. Audit of New Customer Information System (NCIS) Implementation (April 10, 2017)
53. Audit of Seattle's Incentive Zoning for Affordable Housing (April 13, 2017)
54. Review of Hate Crime Prevention, Response, and Reporting in Seattle (September 20, 2017)
55. Assessment of the Seattle Municipal Court Resource Center (October 12, 2017)
56. Special Events – Police Staffing and Cost Recovery (December 13, 2017)
57. Seattle Public Utilities Wholesale Water Sales (March 15, 2018)
58. Review of Navigation Team 2018 Quarter 1 Report (October 2, 2018)
59. Review of Navigation Team 2018 Quarter 2 Report (February 7, 2019)
60. New Taps Billing and Controls Review (March 29, 2019)
61. Review of Hate Crime Prevention, Response, and Reporting in Seattle: Phase 2 Report (May 9, 2019)
62. City of Seattle Financial Condition 2017 (May 13, 2019)
63. Seattle Fire Department – Special Event Cost Recovery (July 24, 2019)
64. Seattle Minimum Wage Enforcement Audit (December 16, 2019)

Appendix B

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

Condition 1:   The recommendation is no longer relevant.

There were no recommendations in this category.

Condition 2:   The recommendation's implementation is not feasible due to factors such as budget and/or staffing limitations, contractual issues, etc.
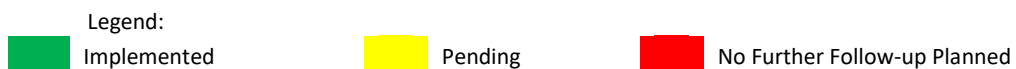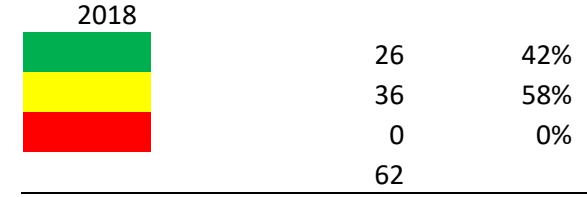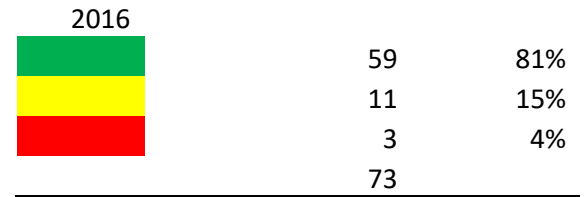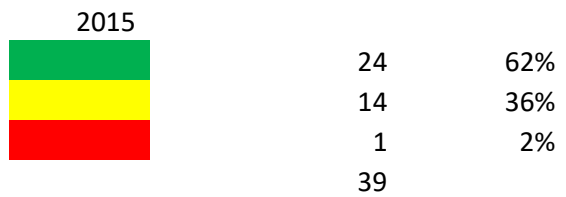
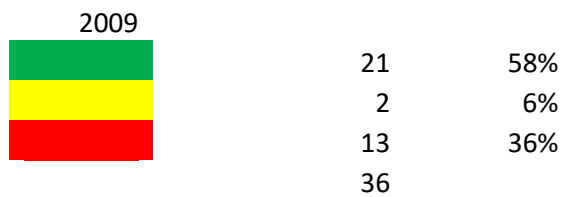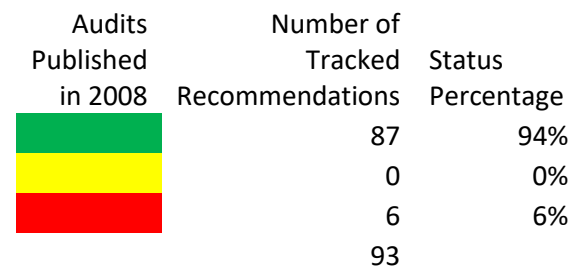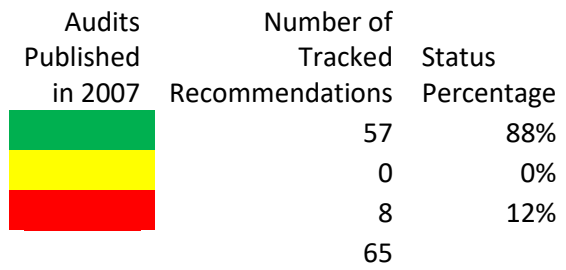There were no recommendations in this category.

Condition 3:   The audited entity's management does not agree with the recommendation and is not planning to implement the recommendation.

Report Title	Rec #	Recommendation	Department Response
Seattle City Light Billable Services Audit (August 10, 2016)	513	For mail-in payments, enforce the current policy that requires customer payments to be directed to the appropriate post office box. In-person payments should be accepted only by Department of Finance and Administrative Services (FAS) cashiers or City Light cashiers. This requirement should be documented in City Light policies and procedures. [Report Recommendation 11a]	Seattle City Light management reported that they will not document their policies and procedures as recommended. They reported that invoices and other customer documentation already direct where payments should be made. We continue to assert that policies and procedures should be documented because the policies and procedures will help ensure that remittances are correctly designated on current and future customer documents.

Condition 4:   The recommendation was considered by the City Council but not adopted.

There were no recommendations in this category.

Appendix C

The following charts show the implementation status of recommendations by year of audit report publication.
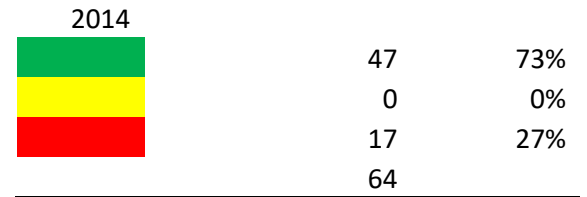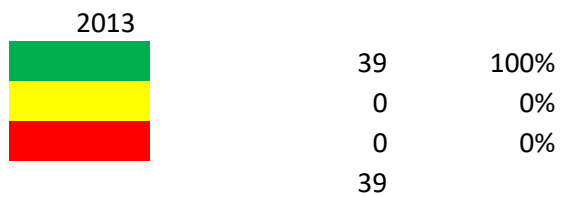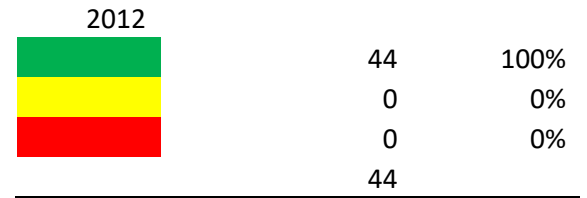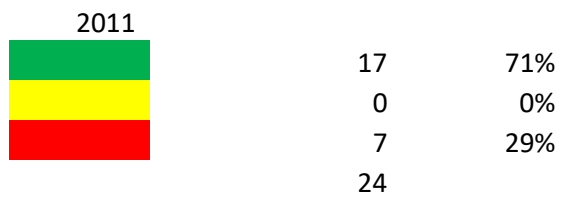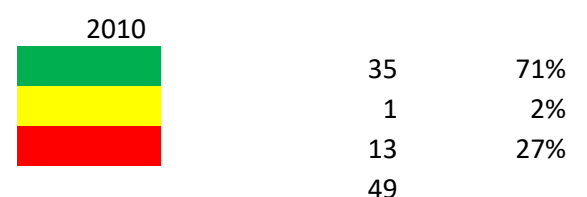
Audits Published in 2007	Number of Tracked Recommendations	Status Percentage
🟩	57	88%
🟨	0	0%
🟥	8	12%
	65	

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

2009		
🟩	21	58%
🟨	2	6%
🟥	13	36%
	36	

2010		
🟩	35	71%
🟨	1	2%
🟥	13	27%
	49	

2011		
🟩	17	71%
🟨	0	0%
🟥	7	29%
	24	

2012		
🟩	44	100%
🟨	0	0%
🟥	0	0%
	44	

2013		
🟩	39	100%
🟨	0	0%
🟥	0	0%
	39	

2014		
🟩	47	73%
🟨	0	0%
🟥	17	27%
	64	

2015		
🟩	24	62%
🟨	14	36%
🟥	1	2%
	39	

2016		
🟩	59	81%
🟨	11	15%
🟥	3	4%
	73	

2017		
🟩	42	61%
🟨	24	35%
🟥	3	4%
	69	

2018		
🟩	26	42%
🟨	36	58%
🟥	0	0%
	62	

Legend:
🟩 Implemented 🟨 Pending 🟥 No Further Follow-up Planned

2019

🟩	10	20%
🟨	41	80%
🟥	0	0%
	51	

Legend:

🟩 Implemented   🟨 Pending   🟥 No Further Follow-up Planned

Appendix D

Office of City Auditor Mission Statement

Our Mission:

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

Background:

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

How We Ensure Quality:

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

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