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Don Eklund
King County Auditor

516 Third Avenue, Room W1020
Seattle, WA 98104-3272

(206) 296-1655
TTY/TDD 296-1024

M E M O R A N D U M

DATE: June 13, 2000

TO: Metropolitan King County Councilmembers

FROM: Don Eklund, King County Auditor

SUBJECT: Study of Audit Recommendation Implementation

Attached for your review is the management study of Audit Recommendation Implementation. The study objective was to review a sample of audits to determine if the audit recommendations were being implemented. The study reviewed the audits, studies, and management letters released by the Auditor's Office from 1994 through 1997, with the exception of six audits where the follow-up was not completed in time to be included in this review, due to other audit commitments. Those audits will be included in the next Audit Recommendation Implementation study.

The study concluded that 76 percent of the recommendations were either fully implemented or in the process of being implemented. Another fourteen percent had been implemented to some extent, although complete implementation was unlikely; eight percent had not been implemented; and three percent were no longer applicable due to changes in legislation or other circumstances.

The Executive Response is included as Appendix 5. The Executive indicated that the report was helpful in measuring progress toward improving management and fiscal accountability, and is asking managers to follow up on the status of recommendations that were not implemented.

Finally, we would like to thank the management and staff of county agencies contacted during the study for their cooperation.

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MANAGEMENT STUDY

AUDIT RECOMMENDATION IMPLEMENTATION

Presented to
the Metropolitan King County Council
by the
County Auditor's Office

Don Eklund, King County Auditor
Nancy McDaniel, Management Auditor

Report No. 2000-01

TABLE OF CONTENTS

		PAGE
Auditor's Mandate		ii
Audit Recommendation Implementation		1
Exhibits		
Exhibit A	Summary of Implementation of Audit Recommendations	2
Exhibit B	Summary of Implementation Rates by Agency	3
Appendices		
Appendix 1	Audit Recommendation Implementation 1994 Audits	7
Appendix 2	Audit Recommendation Implementation 1995 Audits	17
Appendix 3	Audit Recommendation Implementation 1996 Audits	31
Appendix 4	Audit Recommendation Implementation 1997 Audits	49

AUDITOR'S MANDATE

Implementation status of audit recommendations was reviewed by the County Auditor's Office pursuant to Section 250 of the King County Home Rule Charter and Chapter 2.20 of the King County Code.

AUDIT RECOMMENDATION IMPLEMENTATION

Objective

The Auditor's Office conducts a regular follow-up of past audits[1] to determine if the recommendations have been implemented. This study of Audit Recommendation Implementation was included in the 1999 Auditor's Office work program.

Scope

The last study of audit recommendation implementation, conducted in 1995, included all audits released from 1991 through 1993 and the first two audits presented in 1994. This review follows up on the audits released since then through the end of 1997. Consultant studies conducted under the direction of the Auditor's Office were not included. Due to other audit commitments, audit staff did not complete the follow-up of six audits in time to be included in this review; those audits will be included in the next Audit Recommendation Implementation study. In all, 33 audits were reviewed during this study.

Methodology

The audited agencies provided audit staff with written reports on the status of audit recommendations, along with supporting documentation. Audit staff reviewed the responses and documentation to make a final determination of the implementation status. It is important to remember that the implementation status of each audit is a snapshot of the date audit staff concluded their follow-up. Those dates are indicated in the appendices, which show the status of individual audit recommendations. Changes made after then are not included in this report. Since auditors followed up on their audits as time allowed, the project spanned over a year.

[1] The term "audit" in this report includes special studies and management letters as well as management and financial audits conducted by the Auditor's Office.

Implementation Status of Audit Recommendations

The following categories were used to designate the status of audit recommendations:

- Implemented, i.e., full compliance with the recommendation;
- In progress, i.e., continuing action toward complete implementation;
- Partially implemented, i.e., the recommendation had been implemented in part, but there were no ongoing efforts toward full implementation;
- Not implemented; and
- Not applicable, i.e., where changes in legislation or other circumstances made implementation irrelevant or unnecessary.

Study Results

The results of the review are summarized in Exhibit A below, along with the results of the previous Audit Recommendation Implementation study.

EXHIBIT A
Summary of Implementation of Audit Recommendations

Year	Implemented	In Progress	Partially Implemented	Not Implemented	Not Applicable	TOTAL
1994	26 (59%)	7 (16%)	8 (18%)	2 (5%)	1 (2%)	44
1995	42 (52%)	13 (16%)	13 (16%)	11 (14%)	2 (2%)	81
1996	46 (42%)	35 (32%)	16 (15%)	8 (7%)	5 (5%)	110
1997	38 (56%)	24 (35%)	4 (6%)	2 (3%)	0 (0%)	68
TOTAL	152 (50%)	79 (26%)	41 (14%)	23 (8%)	8 (3%)	303 (100%)
TOTAL from 1995 Review	328 (56%)	89 (15%)	89 (15%)	72 (12%)	7 (1%)	585 (100%)

NOTE: Not all percentages total 100% due to rounding.

As the exhibit shows, in this review the majority (76 percent) of recommendations were either implemented or were in the process of being implemented. Fourteen percent of recommendations had been implemented to some extent, although complete implementation was unlikely; 8 percent had not been implemented, and 3 percent were no longer applicable.

This is similar to the implementation rate of the previous review, in which 71 percent of recommendations were implemented or being implemented, 15 percent were partially implemented, 12 percent were not implemented, and 1 percent were not applicable.

Exhibit B below shows the 1994 through 1997 implementation rate by the agency with responsibility for implementation. Each recommendation is counted only once.

EXHIBIT B
Summary of Implementation Rates by Agency

Responsible Agency(ies)	Implemented	In Progress	Partially Implemented	Not Implemented	Not Applicable	TOTAL
All Agencies	0 (0%)	1 (33%)	2 (67%)	0 (0%)	0 (0%)	3
Council	9 (64%)	1 (7%)	4 (29%)	0 (0%)	0 (0%)	14
Sheriff's Office	3 (100%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	3
Executive	4 (50%)	1 (13%)	3 (38%)	0 (0%)	0 (0%)	8
Department of Adult Detention	17 (61%)	4 (14%)	3 (11%)	2 (7%)	2 (7%)	28
Department of Community & Human Services	21 (57%)	11 (30%)	2 (5%)	1 (3%)	2 (5%)	37
Department of Construction & Facilities Management	5 (39%)	6 (46%)	0 (0%)	2 (15%)	0 (0%)	13
Department of Development & Environmental Services	13 (32%)	18 (44%)	7 (17%)	2 (5%)	1 (2%)	41
Department of Information & Administrative Services	5 (39%)	7 (54%)	0 (0%)	1 (8%)	0 (0%)	13
Department of Finance	7 (37%)	3 (16%)	6 (32%)	3 (16%)	0 (0%)	19
Department of Natural Resources	10 (50%)	3 (15%)	5 (25%)	1 (5%)	1 (5%)	20
Department of Parks and Recreation	10 (71%)	2 (14%)	2 (14%)	0 (0%)	0 (0%)	14
Department of Public Health	36 (55%)	11 (17%)	6 (9%)	11 (17%)	2 (3%)	66
Department of Transportation	10 (83%)	2 (17%)	0 (0%)	0 (0%)	0 (0%)	12
Office of Budget	0 (0%)	4 (100%)	0 (0%)	0 (0%)	0 (0%)	4
Office of Cultural Resources	1 (100%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1
Office of Human Resource Management	1 (14%)	5 (71%)	1 (14%)	0 (0%)	0 (0%)	7
TOTAL	**152** (50%)	**79** (26%)	**41** (14%)	**23** (8%)	**8** (3%)	**303** (100%)

NOTES: Recommendations with "All Agencies" as responsible agency were for countywide implementation.
Not all percentages total 100% due to rounding.

The individual recommendations of each audit from 1994 through 1997 and their implementation status are shown in the appendices. The audits and management letters are presented in the order in which they were released, and grouped by the year in which they were issued. A cover sheet at the beginning of each appendix summarizes the implementation status of each audit from that year.

APPENDICES

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APPENDIX 1

AUDIT RECOMMENDATION IMPLEMENTATION

1994 AUDITS

Report	Implemented	In Progress	Partially Implemented	Not Implemented	Not Applicable	TOTAL
DDES Fire Marshal's Office Fire Investigation Unit (94-05)	1 33%	2 67%	0 0%	0 0%	0 0%	3
DDES Accounts Receivable (94-06)	4 67%	2 33%	0 0%	0 0%	0 0%	6
Services & Treatment Alternatives for Developmentally Disabled Offenders Incarcerated in the King County Correctional Facility (94-08)	15 65%	2 9%	3 13%	2 9%	1 4%	23
King County Board of Appeals & Equalization (94-09)	4 50%	1 13%	3 38%	0 0%	0 0%	8
Surface Water Management Non-Construction CIP Costs (94-10)	0 0%	0 0%	2 100%	0 0%	0 0%	2
Tracking and Reporting on Lawsuits Involving King County (94-11)	2 100%	0 0%	0 0%	0 0%	0 0%	2
TOTAL	**26** **59%**	**7** **16%**	**8** **18%**	**2** **5%**	**1** **2%**	**44**

Not all percentages total 100% due to rounding.

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Department of Development and Environmental Services
Fire Marshal's Office Fire Investigation Unit - Report No. 94-05

Recommendation	Status as of 1/28/99
II-1 The current organization, location, composition and management of the Fire Investigation Unit should be maintained and be given the opportunity to demonstrate its capability in performing the fire investigation function. However, performance measures and standards should be developed and data collected to monitor and assess unit success in meeting its goals.	**Implemented.** The specific performance measures and standards developed and tracked are: Number of fires; of these, the number of arson, accidental, and undetermined fires are tracked. The numbers of arson cases cleared and successfully prosecuted are tabulated. Unsolved fires and those of suspicious origin are kept active and updated. In addition to this, all necessary and relevant information, as determined by the State Fire Chiefs Association and the National Fire Protection Association, is being documented.
II-2 The Department of Development and Environmental Services (DDES) and the Office of Human Resource Management should negotiate a revision of Reduction-In-Force language in the Local 519 union contract (current contract to expire on December 31, 1994) to prevent "bumping" of employees in the same classification by senior employees who do not possess the qualifications or skills necessary for the job.	**In Progress**. Language to revise the Reduction-in-Force "bumping" rights has been proposed in the previous two contract negotiation sessions. The union has rejected the proposed revisions to the language both times. This revision will continue to be proposed as DDES feels it is an important and necessary change. Due to the recent hiring of two Deputy Fire Marshals (DFM) in a separate unit and the approval to hire two more DFMs in that unit, the current DFMs in the Fire Investigation Unit will have a buffer of four FTEs in any future reduction-in-force issues. This will help mitigate any bumping rights concerns in this section for the near future. Current contract negotiations are addressing the concerns of the Assistant Fire Marshal being bumped from the lead position in this unit.
II-3 The Fire Marshal and the Fire Investigation Unit with input from the Fire Investigation Oversight Committee, the Fire Chiefs Association, Fire Commissioners Association, and other interested parties (i.e., insurance industry) should develop a personal computer-based fire information system (FIRS) which would accumulate information necessary for fire prevention, fire investigation, and fire services planning countywide. Specifically: **II-3-1** Determine what information would be necessary and important in fire prevention, fire investigation, and fire services planning; **II-3-2** Develop a fire information reporting system defining how, when, and what information should be reported to the Fire Marshal by incorporated city fire departments and King County fire districts; **II-3-3** Develop procedures for the dissemination, data sharing, and/or access to fire information by incorporated city fire departments and King County fire districts and other law enforcement agencies.	**In Progress**. Two computer-based fire reporting systems have been and still are under development. One is operated by the Washington State Fire Marshal, with the second system run by the Washington State Fire Chiefs Association. While both systems are operational, compliance by the fire districts around the state has been highly sporadic. Fire districts within King County have been reporting into the systems for the most part, but even here compliance is far from 100 percent. The State Fire Chiefs Association has thus far been unsuccessful in enforcing compliance of reporting into the system by the local fire districts. The King County Fire Marshal and Fire Investigation Unit forward all necessary and requested fire-related information on to the fire districts, who in turn are supposed to file that information into the two statewide fire reporting systems. The Fire Investigation Unit is not supposed to file this information into either system as that would cause duplication when the fire districts file. The Fire Marshal's Office is continuing to support all efforts to get fire agencies to report fire incident data.

Department of Development and Environmental Services
Accounts Receivable - Report No. 94-06

Recommendation	Status as of 1/6/00
II-1-A Department of Development and Environmental Services (DDES) management should review the controls over the PERMITS system including the controls to prevent unauthorized system access and data modification. They should consider limiting the ability to access or modify data on the PERMITS system which may include the use of read-only privileges, limiting access to specific screens, projects, records, or assigning rights to specific terminals.	**Implemented**. Currently, DDES uses the upgraded PERMITS Plus system for fee input (the FEES system was used on an interim basis). PERMITS Plus has increased system security, primarily through the log-in process and the assignment of security levels (screen access, read-only privileges, control over data input/change, etc.).
II-1-B The DDES information systems section should modify the PERMITS system screens so that users cannot change the user log-on identification at the fee screen. The user identification should remain with each transaction, and each transaction including fee deletions should be recorded and stored for management review.	**Implemented**. As noted above, the PERMITS Plus system has added security, e.g., requiring all users to log on and not allowing the log-on name to be changed. Additionally, when fees data are loaded onto the Finance System, the transactions are to be tracked and identified by the user.
II-2 The DDES finance section should provide billing, receipting, recording, and reporting services to the Hazardous Materials Section of the Fire Marshal's Office and to Code Enforcement. This will centralize and standardize the accounting procedures across DDES and will ensure the proper and timely reporting of DDES revenues and accounts receivable.	**In Progress**. The finance section has now assumed the accounting and finance responsibilities for the Hazardous Materials Section of the Fire Marshal's Office. The finance section is currently transitioning to assume such responsibilities for Code Enforcement, which is expected to be completed by mid- to late 2000.
II-3 Checks received by DDES should be recorded and deposited the same day. The posting of payments received in the mail should be performed by the DDES finance section. This will help reduce the risk that checks become lost, stolen, or misappropriated, and will increase the amount of interest earned on deposits.	**Implemented**. Checks are no longer held in the cashier's office awaiting the preparation of receipt by the section(s) involved. Rather, all checks are deposited, no later than next day, to the county's bank. Any check on which details of the transaction are pending is posted to a suspense account until properly processed. DDES is also considering using a courier service so all checks can be deposited on the same day as received.
II-4 Project hours reported in the time reporting system should be reviewed and compared to hours entered in the PERMITS system to ensure that all possible employee hours are billed to the project.	**Implemented**. DDES now uses a time reporting system (TRS), an on-line time-keeping system. The data is loaded directly from the TRS to the Finance System. All personnel are required to account for their work week and to enter the details of their activities. Furthermore, the hours are reviewed by the unit supervisors before posting.
II-5 DDES should segregate accounting duties so that the billing clerk does not perform work as a part-time cashier. The individual who has control over assets such as cash or checks should not be responsible for preparing the bank deposit slip and posting the amount to the PERMITS system.	**In Progress**. While a permit technician is a primary backup for the cashier, a billing clerk has performed that function on occasion when extremely short-staffed. However, DDES has received budget approval for an additional two FTEs, an accountant and a billing clerk, which is expected to further mitigate the problem of segregation of duties.

Services and Treatment Alternatives for Developmentally Disabled Offenders Incarcerated in the King County Correctional Facility - Report No. 94-08

Recommendation	Status as of 5/25/99
II-1-1 The Department of Adult Detention (DAD) and Jail Health Services (JHS) management should initiate the following actions to improve the training of all jail staff in recognizing the symptoms of developmental disability, and improve the screening processes to increase the likelihood that developmentally disabled inmates will be appropriately identified, evaluated, housed, and treated.	See below.
A. Inmate screening forms used at the jail should be reviewed by DAD and Jail Health staff to determine if the questions could be revised to improve the likelihood that developmentally disabled inmates will be identified. Specifically, the Jail Health Receiving Screening Form could be revised to include a query and sign-off (for staff completing the form) to prompt identification of inmates who may be developmentally disabled. The query could be located in either the Visual Observation or Intake Questions section of the form.	**Implemented.** The Jail Health Receiving Screening Form was revised to include a referral box, "Refer for DD screening." DAD reported that officers at prebook had been trained to check the box if there is an indication or question regarding the possibility of developmental disability.
B. The curriculum used to train DAD and Jail Health staff should be reviewed in comparison to current literature and available training guides (and with the assistance of professionals trained in the field of developmental disabilities) to ensure that it includes appropriate topics and criteria for identification of the developmentally disabled, and is consistent with standard operating procedures adopted by DAD and Jail Health.	**Implemented.** The Developmental Disabilities Professional Advisory Committee formed a subcommittee on training to develop and implement training for DAD and JHS staff. Training for all staff was conducted in 1996. DAD's ongoing training curriculum for new DAD and JHS employees also included sections relating to developmental disabilities.
C. Pursuant to Washington Administrative Code (WAC) and National Commission on Correctional Health Care (NCCHC) requirements, DAD should complete the database of employee training to provide documentation of the frequency of training and the curriculum covered during the training sessions.	**Partially Implemented.** DAD reported the status as implemented. Documentation which demonstrated completion of the database of employee training, specifically the certification tracking report, was not received from DAD.
II-2-1 DAD should revise and consolidate its policies and procedures to provide consistent direction to employees; e.g., the 1988 Operating Procedures Manual should be updated and integrated with the separate Departmental Policies and Procedures Notebook developed under the revised Executive branch system.	**In Progress.** A DAD position to coordinate the writing, integration, and maintenance of new department policies and procedures was funded with an expected completion date of December 1999. The sergeant assigned to the procedures project transmitted the 1999 Workplan for completion and the chapter outline.
II-2-2 DAD and JHS policies, procedures, and documents (training curricula, forms, job descriptions, etc.) which guide employees at the jail in providing custodial care to inmates with developmental disabilities should be reviewed (with assistance from professionals trained in the field of developmental disabilities), and revised to meet WAC and NCCHC standards and to incorporate "best management practices" for screening, referring, evaluating, housing and treating developmentally disabled inmates. Specific tasks which should be initiated include:	See below.
A. Defining the developmentally disabled inmate population at the jail, based on current State, Federal, and professional definitions.	**Implemented.** The revised DAD policy (9400.3, adopted July 24, 1995) regarding inmates with developmental disabilities included legal and professional definitions.
B. Developing a plan (with objectives) for increasing DAD and JHS professional staff Psychiatric Evaluation Specialist (PES) and (RN) expertise in the fields of developmental disability and mental retardation sufficient to evaluate and safely manage developmentally disabled inmates and to train jail staff in recognizing developmental disabilities.	**Implemented.** Representatives from the Developmental Disabilities Professional Advisory Committee conducted training for DAD and JHS staff during 1996. Subsequently, DAD and JHS developed new training curricula related to recognizing and safely managing inmates with possible developmental disabilities.

Services and Treatment Alternatives for Developmentally Disabled Offenders Incarcerated in the King County Correctional Facility - Report No. 94-08 (Continued)

Recommendation	Status as of 5/25/99
C. Improving the process of screening and testing for developmental disabilities to identify and verify the condition. Specifically, the admitting screening process should be strengthened consistent with Recommendation II-1-1.A, followed by a two-step testing process (screening instrument and testing), outcome recording, and enhanced access to State Division of Developmental Disabilities (DDD) information and case management services.	**Implemented.** The screening process was strengthened with checklist revisions (see II-1-1.A) and training. Members of the Advisory Committee developed a new screening measure to identify developmentally disabled inmates. In addition, a new Protocol for Screening and Referral for developmental disabilities was developed which outlined the multi-step process.
D. Developing additional classification criteria to guide jail housing placement decisions for developmentally disabled (DD) inmates to ensure the provision of appropriate housing.	**Partially Implemented.** Although additional criteria for classification staff were not identified, the Psychiatric Evaluation Services Protocol for DD Screening and Referral (with other PES procedures) developed decision criteria for housing assignments for DD inmates.
E. Conducting a review of protective housing alternatives for inmates with developmental disabilities. Alternatives considered should include the following: increased use of group protective custody; designation of a specific housing area in general population for higher functioning developmentally disabled inmates; improved identification and periodic monitoring for developmentally disabled inmates residing in general population (consistent with Recommendations II-3).	**Implemented.** DAD reported that the Developmental Disabilities Professional Advisory Committee recommended a model based on least restrictive housing given an inmate's level of functioning. Inmates with potential developmental disabilities are to be evaluated by PES staff in consultation with classification staff. The evaluation may result in housing in protective custody (isolation or group), or general population. Classification staff review housing for DD inmates on a routine (30-day) basis.
F. Developing a workable and appropriate process for treatment planning, advocacy, follow-up/monitoring, community referral, and discharge planning services to be provided to developmentally disabled inmates.	**Implemented.** New procedures (Developmentally Disabled Overview and Referral and Treatment Protocol) called for the assignment of PES staff to inmates known to have a developmental disability. In addition, the court evaluation form was amended to identify developmental disability.
II-2-3 The revised policies and procedures called for in Recommendation II-2-2 should define the separate and joint responsibilities of DAD corrections, classification, and PES staff, and of JHS staff in appropriately managing custodial care for inmates with developmental disabilities.	**Implemented.** New policies and procedures for Adult Detention and Jail Health Services staff were developed which better defined the separate and joint responsibilities of corrections, classification, PES and JHS staff in managing custodial care for inmates with potential developmental disabilities.
II-2-4 DAD and JHS should implement the changed practices resulting from revised procedures for inmates with developmental disabilities.	**Implemented.** Adult Detention reported that changes in operating practices resulting from revised procedures were completed in August 1996.
II-3-1 DAD (with appropriate consultation with DPH and the Computer and Communication Services Division, and legal assistance from the Prosecuting Attorney's Office) should review the use of hazard codes in SIP, including specific code titles, and develop procedures to assure that confidentiality of health information is maintained.	**Implemented.** Adult Detention reported that the hazard code related to developmental disabilities (mental retardation) had been deleted.
II-3-2 DAD (with Jail Health Services) should identify and track inmates with developmental disabilities in order to determine the incidence of inmates with the condition and to determine if mandated and appropriate custodial care services are provided.	See below.
A. The AJIS (Automated Jail Information System) proposal should be evaluated to determine its suitability in performing this function.	**Not Implemented.** The AJIS remained unfunded.
B. An interim method for identifying and tracking developmentally disabled inmates should be developed in anticipation of implementation of the AJIS proposed for 1997.	**Implemented.** DAD developed a PES database as an interim method of identifying and tracking inmates with developmental disabilities.

Services and Treatment Alternatives for Developmentally Disabled Offenders Incarcerated in the King County Correctional Facility - Report No. 94-08 (Continued)

Recommendation	Status as of 5/25/99
II-3-3 The incidence and tracking mechanisms (AJIS and interim system) for inmates with developmental disabilities should be developed with the assistance of the Prosecuting Attorney to assure that inmate privacy and confidentiality issues are addressed.	**Not Implemented.**
II-4 DAD should undertake the following actions to ensure that appropriate custodial care for developmentally disabled inmates is provided.	See below.
II-4-1 The review of policies and procedures for the custodial care of inmates with developmental disabilities should address the fact that current policy directives to assess, consult, house protectively, and refer to community resources were not met. (Examples include the failure to house developmentally disabled inmates who were not also mentally ill in protective custody housing, the minimal use of the developmental screening "Quicktest," the absence of interaction with State DDD staff, and follow-up or discharge planning or referrals, etc.) See Recommendations II-2-1 and 2 (A-F).	**Implemented.** DAD reported that new PES procedures required that jail psychiatric evaluation staff: a) obtain State DDD treatment information on every inmate referred; b) complete the Psychiatric Initial Evaluation; c) administer the DD Screening Measure if appropriate; d) consult with Classification staff on housing assignment; e) initiate and maintain contact with the State DDD treatment team regarding incarcerated DDD clients; and f) refer to DDD any inmate believed to be developmentally disabled who is not currently enrolled in the state program.
II-4-2 Consistent with the recommendations from the management audit of the Community Diversion Program (CDP), the role of the CDP in serving inmates who are developmentally disabled should be clarified and County contracts and interlocal agreements should specifically address services to this offender group.	**Not Applicable.** Funding for the Community Diversion Program (re-named the Jail Diversion Program) was discontinued in 1999.
II-5-1 DAD should improve access for and strengthen liaison with the developmental disabilities community by initiating the following actions:	See below.
A. A system should be developed for identifying inmates enrolled with the State DDD, and promptly informing case (and/or program) managers after booking using the common client database maintained by DDD. (The client database, also referred to as the central registry, is discussed in of the Community Diversion Program audit.)	**Implemented.** The PES Referral and Screening Protocol for inmates with developmental disabilities was developed that directed PES staff to contact State DDD case managers. The Interagency Agreement between DAD and DDD facilitated 24-hour contact between the DDD and jail staff.
B. Access to clients booked at the jail should be facilitated for State DDD case managers and other advocacy agencies. DAD should initiate actions such as conducting periodic orientations to the jail for caseworkers and advocates for the developmentally disabled, and distributing written descriptions of the notification and visiting processes.	**In Progress.** DAD reported that contact personnel have been identified at the downtown Seattle jail and at the Kent Regional Justice Center. Additionally, the jail is in the process of improving access for State DDD case managers through jail identification badges.
C. A technical advisory committee should be established to recommend ways to improve coordination with the developmental disabilities system and provide input on custodial care for disabled inmates. Staff from the County Office of Developmental Disability and State DDD and local advocacy agencies (such as Arc and the Washington Protection and Advocacy Association) should be included on the committee.	**Implemented.** A Professional Advisory Committee was formed with members from the developmental disabilities community (e.g. State DDD, Washington Protection & Advocacy, Arc, University of Washington, Fircrest School), DAD and Jail Health Services staff. Additionally, two subcommittees specific to training and to the developmental disability screening protocol were created to produce materials and tools currently used.

Services and Treatment Alternatives for Developmentally Disabled Offenders Incarcerated in the King County Correctional Facility - Report No. 94-08 (Continued)

Recommendation	Status as of 5/25/99
D. DAD, in conjunction with Jail Health staff and State program and case managers, should evaluate the incident as a case study using available inmate records which were not reviewed by audit staff, such as PES and medical record files. The case study would potentially provide verification of obstacles to communication and coordination which may have occurred, and identify improvements in the future custodial care for developmentally disabled inmates at the jail. In particular, the following areas should be examined: • initial notification of DDD case management or program management staff that a client has been booked; • access by DDD staff to clients and to jail staff; • consultation with DDD staff on inmate custodial care and release decisions; • the length of time between posting bail and release (10+ hours); and • the release contrary to standard operating procedures for inmates housed in the Mental Health Unit.	**Partially Implemented.** Although no formal review of the incident as a case study was reported, DAD reported that communication between the State DDD and the jail has improved. Notably, DAD has developed and updated procedures specific to the release of DD and mentally ill inmates.
E. DAD should consider developing a protocol of agreement with the State Department of Social & Health Services (DSHS), Division of Developmental Disabilities (DDD), which creates a mechanism for troubleshooting when DDD clients are incarcerated, including designating one or more DDD staff as jail liaisons, for jointly reviewing and evaluating any future incident reports related to the County jail, and for the referral of potentially eligible inmates who are not enrolled in the State developmental disability system.	**Implemented.** The Memorandum of Understanding between the State Division of Developmental Disabilities and the Department of Adult Detention (August 6, 1996) addressed general interagency cooperation. The Interagency Agreement (June 25, 1996) facilitated 24-hour phone communication between jail staff and the State DDD. Adult Detention reported that the State DDD assigned staff to handle the jail liaison function. The DD Referral and Screening Protocol specifies procedures for referring potentially eligible (but unenrolled) inmates to the DDD system.

Board of Appeals and Equalization - Report No. 94-09

Recommendation	Status as of 1/28/99
II-1-1 The Board of Equalization should develop petition responsiveness goals related to the date of filing, e.g., a goal may be that petitions will be heard no more than “x” days after it is filed and accepted as complete by the Board of Equalization. These goals could be used to guide the scheduling of petition hearings, budget requirements, and other Board of Equalization activities.	**Partially Implemented.** The board has the goal of completing decisions on appeals by the deadline to pay taxes. This goal is used in scheduling appeals to the extent possible. However, to avoid costly cancellations should the Assessor and taxpayer agree, the board must wait for the Assessor to respond to appeals before scheduling. Therefore, the goal of scheduling with “x” days of filing has not been implemented. In 1999, the Assessor expects to automate responses to appeals and promises a fast response to all appeals. This will allow the board to schedule from a pool of appeals with responses by area and property use, thus providing the desired predictability for the taxpayers. (Note that at this time, the board is unable to schedule hearings due to a lack of appeals which have been responded to by the Assessor.)

Board of Appeals and Equalization - Report No. 94-09 (Continued)

Recommendation	Status as of 1/28/99
II-2-1 The Board of Equalization when receiving form requests should consider inputting the information (name and address) directly into the computer and have the computer print labels or print it directly on the envelope. This would result in a more professional looking response to the request. In addition, the name and address of the petitioner would already be in the computer when the petition is received. Inputting the name and address of the petitioner would also allow the Board of Equalization to keep track of the number of petition requests made. One disadvantage of this process is if the petitioner decides not to file. This could be remedied by having a procedure (manually or automatically) in the computer to erase the name and address of the petitioner if the petition is not filed after a period of time.	**In Progress.** A program to enter the name, address, request date and type of request was put on the computer for use in printing address sheets for window envelopes. The option of using mailing labels was judged to be not cost-effective, and the board lacks a printer served with an envelope feeder. The use of the computer-generated address sheets required for input and assembly combined with the lack of a need for recording how many of each type of request occurred made the procedure unattractive. Petitions, in the meanwhile, are being included within a brochure giving tips on how to file a successful appeal and addressed by hand for mailing at the time of each request. A printer with an envelope feeder capable of serving the network of users is budgeted for 1999.
II-2-2 The Board of Equalization should encourage and support increased stipulations in resolving disagreements between the taxpayers and the Assessor regarding property valuation.	**Implemented.** The board waits until the Assessor and taxpayer have decided not to stipulate to a lower value before scheduling an appeal for board review.
II-3-1 The Board of Equalization should consider the consequences of using just one examiner or one board member to hear cases on the credibility of Board of Equalization decisions. If the Board of Equalization decides that it is in the best interest of the Board of Equalization to have petitions heard by more than one person, the Board of Equalization should request that the Council provide additional funds. Another option which may be considered by the Board of Equalization is to employ procedures similar to those used by the State Board of Tax Appeals. That is, to issue a proposed decision for the petitioner and the Department of Assessments to review and make its finalization subject to the filing of an exception by either party within a specified number of days after the proposed decision is issued.	**Implemented.** Since 1994, the board has, with rare exceptions, used more than one member or examiner for conducting hearings. Also, the board has a rule allowing reconsideration of decisions when questions of procedure or fact have been raised by either party. The “proposed decision” step, used by the state board, is not needed at the local level since there is an administrative appeal of all local board decisions as well as the opportunity for reconsideration.
II-3-2 The Board of Equalization should develop documentation standards which would allow determination of the basis for decisions rendered by the Board of Equalization. Documentation included in the file should include comparable sales, cost approach, income approach, assumptions, and other pertinent information which was used in making the decision. A possible approach would be to follow the appraisal standards required by financial institutions providing home mortgages, e.g., detailed information on the comparable properties.	**Partially Implemented.** The board does require a substantive basis for every decision. Documentation in the file includes comparable sales, income and cost data appropriate for each property and pertinent to each decision. The documentation standards suggested by the auditor could best be provided by a board of professional appraisers. Currently, state law provides for a citizen board at the local level.
II-3-3 The Board of Equalization should periodically review a sample of decisions to assure decision consistency and accuracy. In addition, procedures should be developed to annually examine all decisions by area, property type, board member, examiner, etc., to determine decision pattern(s), which may require further investigation.	**Partially Implemented.** The individual board members and the clerk (through the chair) identify areas which require special efforts to achieve consistency. Most board decisions receive an in-depth analysis by at least two members for accuracy. At least four members participate in all decisions thus increasing consistency. Considerable discussion among members also serves as a check on inconsistent standards. The board will check with other boards of equalization to determine if any have developed a method of evaluating decision patterns. Since decisions are made by at least four members, it is not feasible to look for individual member decision patterns.
II-4-1 The Board of Equalization should provide the Council with a projection of Board of Equalization staff availability to perform special Council projects.	**Implemented** on an informal basis.
II-4-2 The Council should identify special projects which Board of Equalization staff may perform on a time-available basis.	**Implemented** on an informal basis. Also, note that staff will now support the Personnel Board in addition to the Board of Appeals and Equalization.

Surface Water Management Non-Construction CIP Costs - Report No. 94-10

Recommendation	Status as of 3/31/99
II-2-1 The Surface Water Management (SWM) Division should add more option level cost categories to enhance the ability to report on and analyze the summary level budget/cost data. At a minimum, true engineering/design costs should be segregated. SWM should also consider establishing a separate category for environmental/regulatory costs (EIS, permits, public hearings, etc.).	**Partially Implemented.** The SWM Program added a number of task codes – sub-categories of options – to provide additional details on specific project related costs. Additionally, it is expected that project accounting features will be enhanced under the new financial system to be implemented in the year 2000. **NOTE**: The SWM Program is now administered by the Water and Land Resources Division in the Department of Natural Resources.
II-2-2 The SWM Division should include reasonable estimates of such costs at the expanded option category levels and submit such proposed cost/budget for Council review during the regular CIP budget process.	**Partially Implemented.** See above.

Tracking and Reporting on Lawsuits Involving King County - Report No. 94-11

Recommendation	Status as of 1/14/00
III-1 The Council should make a policy decision as to whether it wants to receive a regular written report on litigation and if so, what information the report should contain.	**Implemented.** In 1999 the Prosecuting Attorney's Office (PAO) and the Council developed a reporting process to ensure the flow of information from the PAO to the Council. As part of the process the PAO named a council liaison who meets regularly with top legislative staff.
III-2 The Executive should decide what information executive agencies need to receive regularly from the Prosecuting Attorney's Office, and the format of that information.	**Implemented.** In 1999 the Prosecuting Attorney met with agency representatives to develop objectives for meeting the needs of client agencies. Agencies report improved timeliness, communication, and responsiveness to their concerns as a result.

APPENDIX 2

AUDIT RECOMMENDATION IMPLEMENTATION

1995 AUDITS

Report	Implemented	In Progress	Partially Implemented	Not Implemented	Not Applicable	TOTAL
Purchasing Practices and Supply Contract Prices (95-02)	5 29%	1 6%	7 41%	3 18%	1 6%	17
Sewage Facilities Capacity Charge (95-03)	4 67%	0 0%	1 17%	1 17%	0 0%	6
Community & Human Services Department Monitoring of Contract Compliance (95-06)	15 71%	3 14%	1 5%	1 5%	1 5%	21
Biomedical Waste Regulation Enforcement (95-07)	1 14%	0 0%	0 0%	6 86%	0 0%	7
Customer Service Motion Survey (95-08)	0 0%	1 50%	1 50%	0 0%	0 0%	2
County Fair Financial & Contract Management (95-09)	10 71%	2 14%	2 14%	0 0%	0 0%	14
Supported Employment Program (95-10)	7 50%	6 43%	1 7%	0 0%	0 0%	14
TOTAL	**42** **52%**	**13** **16%**	**13** **16%**	**11** **14%**	**2** **2%**	**81**

Not all percentages total 100% due to rounding.

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King County Purchasing Practices & Supply Contract Prices - Report No. 95-02

Recommendation	Status as of 2/15/00
II-B The Purchasing Agency, in conjunction with initiating agencies, should work to expand and refine the list of items on large-volume Invitations-to-Bid (ITBs) and determine if they should be broken up into sections, with contracts awarded by section. Brand name requirements should also be reviewed to allow acceptable equivalent brands wherever possible, in order to increase the number of bids and obtain more competitive prices.	**Partially implemented.** Purchasing has increased the number of representative items on some blanket contracts used to buy a large variety of items, but the number of items listed on other blanket contracts remains the same as before or even reduced, with no corresponding addition of a discount schedule. (See Recommendation II-E-1.)
II-C-1 County agencies should routinely monitor a sample of invoices from blanket purchase orders against current price lists to verify that prices are correct. Where there is a discrepancy, they should notify the Purchasing Agency and request an explanation from the vendor. Documentation of price increases from vendors to user agencies should be forwarded to the Purchasing Agency, who should ensure that all user agencies are notified.	**Partially Implemented.** Based on the sample of blanket contracts reviewed by audit staff, some agencies are monitoring prices paid on a small sample of invoices. However, other agencies are monitoring prices against previously paid prices rather than the contract price. In addition, because some blanket contracts did not include a discount schedule for items not listed in the contract, it was impossible to determine the contract price of unlisted items. (See Recommendation II-E-1.)
II-C-2 The Purchasing Agency should check with the vendor and the user agencies when contracts are extended to verify that they have current contract prices on file.	**Implemented.** Purchasing requires advance notice (typically 30 or 60 days) of price increases on supply contracts, but does not solicit increases from vendors. Purchasing also checks with vendors when extending supply contracts to ascertain correct pricing. Current prices are sent to user agencies.
II-D The Purchasing Agency should ensure that all catalogs, price lists, and/or discount schedules required by ITBs are received and filed, and copies forwarded to all user agencies.	**Implemented.** Purchasing has included a place for discount schedules to be identified within the requirements of the ITB so as not to misplace discount schedules. Agencies are furnished with copies of included or attached discount schedules/catalogs.
II-E-1 The Purchasing Agency should incorporate discount schedules in all ITBs for blanket purchase orders that will be used to purchase a wider variety of goods than what is specified in the ITB. The amount of discount should be included as a factor in evaluating bids in order to obtain the lowest prices for the County on all goods, including non-bid list items.	**Partially Implemented.** The Purchasing Agency has incorporated discount schedules in some ITBs for blanket purchase orders used to purchase a variety of goods. However, audit staff also found other, similar ITBs that did not include a discount schedule, thereby leaving the county without a contractual price for any items not listed on the ITB.
II-E-2 The Purchasing Agency, in conjunction with user agencies, should request automated usage reports from all vendors with that capability, and use the reports to develop future bid lists.	**Partially implemented.** Purchasing is including a requirement for reporting annual usage as a part of the standard ITB format. However, in the contracts reviewed by audit staff, the requirement was to report the total dollar amount and not lists of actual purchases, which could be used to compile bid lists.
II-E-3 The Purchasing Agency should identify which contracts are based on matrix pricing and notify all user agencies so that they can request usage reports, or maintain better records on actual usage, to take advantage of the more competitive matrix pricing.	**In Progress.** See above.
II-F-1 The Purchasing Agency should develop a brief "no-bid" form to be included in Invitation-to-Bid packets so that firms can explain why they are not bidding on a particular contract. When fewer than 3 quotes are received for contracts over $25,000, these forms should be reviewed with the initiating agency to determine if the ITB should be reworded and/or rebid.	**Partially implemented.** Purchasing deals with ITBs that receive only one bid on an individual basis, either by soliciting bids from additional vendors or, at a minimum, by verifying that prices on the one bid are competitive.

King County Purchasing Practices & Supply Contract Prices – Report No. 95-02 (Continued)

Recommendation	Status as of 2/15/00
II-F-2 The Purchasing Agency should review all ITBs for any specifications that appear unduly restrictive. Common specifications should be standardized to avoid the appearance of arbitrary requirements. The Purchasing Agency should also discuss restrictive specifications with the initiating agency to determine if there is adequate justification for the restrictions.	**Implemented.** Purchasing routinely reviews all ITB specifications for "no substitute" or any specifications appearing to be unduly restrictive, with user agencies to make recommendations for revisions or justify restrictive requirements.
II-F-3 If only one bid is received for an ITB, and that bid is not responsive to all ITB requirements, the Purchasing Agency, in conjunction with the initiating agency, should review the ITB for any requirements that could be modified, and rebid the contract.	**Partially implemented.** Purchasing reports that all single ITB responses are closely examined for possible modification for rebid, for market price, etc., meeting all requirements, over restricted specs, etc. when possible, and in County's best interest. However, several large-volume ITBs reviewed by audit staff had received only one responsive bid and had not gone out for subsequent rebid.
II-F-4 The Purchasing Agency should develop criteria specifying when pre-bid conferences should be held, with the intention of increasing opportunities for user agencies to receive feedback from potential bidders and learn about possible improvements to the ITBs.	**Implemented.** Whenever goods/services are not of a routine nature and the market could offer input for increased value, efficiency, etc., Procurement requests a prebid conference, creating a forum for vendors.
II-F-5 Where pre-bid conferences are not practicable, user agencies should schedule a post-award meeting with large vendors in order to review the contract.	**Partially implemented.** User agencies have contact with vendors when necessary to assess availability of new products and services, but seldom are encouraged to contact vendors post-award. Purchasing reports that they do receive feedback from user agencies, however.
II-F-6 The Purchasing Agency should include standard language in all Invitations-to-Bid for blanket contracts indicating the amount paid out on the previous contract(s), similar to language already included in the software ITB.	**Implemented.** The estimated annual value of the contract is included in all ITBs, with the provision that the county is not be obligated to purchase that amount.
II-G Purchasing Stores should include the overhead charge in its catalog prices.	**Not applicable.** Stores was eliminated in 1996.
III-A-1 The Executive branch should set criteria specifying when agencies should process invoices immediately in order to take advantage of prompt payment discounts. The criteria should be based on OFM's and user agencies' costs of processing payments to vendors. OFM should monitor payments to ensure that these criteria are met.	**Not implemented.** The Department of Finance has not changed its policies and procedures to specify when invoices should be processed immediately. Instead, procedures state that all invoices should be forwarded to Accounts Payable in time to take advantage of prompt payment discounts. This does not take into account the fact that many invoices are for such small amounts that it may not be cost-effective to issue a warrant for each one in order to receive a small discount.
III-A-2 The Purchasing Agency, in conjunction with user agencies, should evaluate contracts based on patterns of usage and the criteria in Recommendation III-A-1 to determine which ITBs should include prompt payment discounts when calculating the low bid. For contracts used for numerous small purchases that fall under the dollar threshold established by the Executive, prompt payment discounts offered by vendors should not be included in the bid evaluation.	**Not implemented.** See above.

King County Purchasing Practices & Supply Contract Prices - Report No. 95-02 (Continued)

Recommendation	Status as of 2/15/00
III-B-1 The Purchasing Agency should develop a short, standard, easy-to-read form to notify County agencies of universal blanket purchase orders. The form should clearly show information on major contract terms, such as delivery and service terms, prompt payment discount, and names of account representatives.	**Not implemented**. Purchasing feels that developing a memo to notify agencies of major contract terms is not necessary since all contract terms are already shown in the copy of the purchase order distributed to user agencies.

Sewage Facilities Capacity Charge - Report No. 95-03

Recommendation	Status as of 3/17/99
II-1-1 The Water Pollution Control Division should retain all key documentation such as the assumptions and original data which support charges to customers. Such documentation should be retained for as long as the rate which the assumptions and data support is effective.	**Implemented**. All documentation and analysis supporting the current charge are being retained.
II-1-2 The Water Pollution Control Division should conduct a detailed review of assumptions and data underlying the capacity charge. Such review should include:	**Implemented**.
a clear definition of assumptions, such as "excess capacity" and its applicability to specific facilities,	Analysis of current flow vs. designed capacity assumed/defined as "excess capacity."
a review and reconciliation of data used to data in accounting records,	Facilities costs are reconciled to ARMS/IBIS data (minor differences do exist but do not affect the calculated charge).
the effect of grant funding on the capacity charge rate, and	The effect of grant funding on the capacity charge is discussed in the attachment to the rate approval ordinance.
an update of key statistical data, such as population/customer base.	An analysis of population/customer bases using the historical data was conducted.
II-1-3 The Water Pollution Control Division should select one approach to compute the capacity charge rate or to conduct a test of reasonableness of excess cost per customer against the state-mandated ceiling. Once selected, the approach should be used consistently from year to year. The approach to compute the rate and/or determine the reasonableness of the capacity charge rate, together with key assumptions and data should be presented to the Metropolitan King County Council for review.	**Implemented**. The basis for computing the capacity charge – primarily focusing on the capital costs – has been selected and used to support the analysis for annual fee approval.
II-3-1 The Water Pollution Control Division should review the underlying intent of the capacity charge revenues and the intended use of such revenues. The result of the review and determination as to specific use should be presented to the Metropolitan King County Council for legislative review and approval.	**Partially Implemented**. The issue has been brought to the attention of the Regional Water Quality Committee but the council, as a whole, has not been requested to address the issue.
II-4-1 The Water Pollution Control Division should revise the discount rate language of the early payment provision by tying the discount rate to the long-term interest rate existing in any given year. Such long-term discount rate should be set annually for customers to determine the amount payable under the early payment option.	**Not Implemented**. The 8% discount rate has been retained as an additional incentive for customers to take advantage of the early payment program.

Sewage Facilities Capacity Charge - Report No. 95-03 (Continued)

Recommendation	Status as of 3/17/99
II-5-1 The Water Pollution Control Division should prepare a cost-effective solution to ensure that all new customers subject to the capacity charge are reported and billed in accordance with statutory authority and existing County ordinance.	**Implemented**. The Wastewater Treatment Division now obtains, on a quarterly basis, a listing of new customers derived from districts' and cities' billing systems. This is used as an additional cross check on the new connections.

Community and Human Services Department
Monitoring of Contract Compliance - Report No. 95-06

Recommendation	Status as of 1/29/99
III-1-1 The Community and Human Services Department should ensure that all program sections perform on-site compliance review of service provider agencies at least once every biennial period as required by its County/Agency Contract Manual. The on-site monitoring review should be made more frequently than once every two years for service providers with identified contract compliance problems.	**Partially implemented.** Community Services Division: Partially implemented. Required visits are limited to those over $50,000 unless performance problems indicate a need for a site visit. Developmental Disabilities Division: Implemented. Mental Health Division: Implemented.
III-1-2 The Division program coordinators and/or program section monitors should develop an annual site visit review program that would schedule at least one site visit for each service provider agency during a biennial period.	**Implemented.**
III-1-3 The Division program coordinators and/or program section monitors should document their site visit compliance review with written reports communicating their findings and recommendations, if any, to the service provider agencies.	**In progress.**
III-2-1 The Community and Human Services Department should review and update all existing program contract monitoring manuals, and policies and procedures, to ensure that they reflect the current Department's organizational and personnel structures and contract requirements. The Department should issue a single department-wide contract monitoring policy and procedures manual for all its programs.	**Implemented.**
III-2-2 The Community and Human Services Department should reissue the updated policies and procedures manual for contract compliance monitoring to all its divisions and program managers, coordinators and monitors.	**Implemented.**
III-3-1 The Community and Human Services Department Fiscal Section staff and the program monitors should withhold payments to service provider agencies unless the agencies have submitted the required reports as specified in the contracts.	**Implemented.**
III-3-2 Departmental program monitors should maintain a log of required reports to be submitted by service provider agencies for all contracts. The log would assist program monitors in determining which reports are due and have been received by the County. Program monitors should notify the agencies of non-compliance problems in writing. They should note the specific requirement and corrective action that must be taken by the agency.	**In progress**. A list of required reports by month appears on Youth and Family Services Program and Women's Program invoices. Aging Program, Work Training Program and the Resource and Program management system invoices did not contain a list.

Community and Human Services Department
Monitoring of Contract Compliance - Report No. 95-06 (Continued)

Recommendation	Status as of 1/29/99
III-3-3 The "Authorization To Pay Sheet," which is completed by program monitors in processing invoices, should include a space where program monitors have to indicate a "Yes" or "No" as to whether the appropriate required reports have been received. If they haven't received the required reports, program monitors should not approve or authorize payment until all reporting requirements are complied with by the contracted agency.	**Implemented**.
III-4-1 The program monitors should enforce the terms of County contracts with service provider agencies relating to reducing reimbursements or payments to the agencies that failed to deliver the minimum 90% of the required contracted services.	**Implemented**.
III-4-2 The Community and Human Services Department should consider using, when applicable, a fee-for-service cost basis for each deliverable service unit as a method for compensating service providers for contracted services. The County would only pay service provider agencies based upon the pro-portion of services they delivered during the contract period.	**Implemented**. Fee-for-service contracts are used when the units of service are amenable to identification of a unit cost.
III-5-1 The Community and Human Services Department should develop a report format that clearly shows the specific service units which were contracted to be provided by service provider agencies, and the agencies' accomplishment of the required services, including the current, actual, and the accumulated year-to-date services delivered. The County should require the service provider agencies to use and properly complete the required reports.	**Implemented**.
III-5-2 The program monitors should carefully review required reports. If reports fail to show the actual accomplishments, or the reports were improperly completed, payment should be withheld until the service provider agencies have corrected the reporting deficiencies.	**Implemented**.
III-6-1 The Community and Human Services Department should always maintain current certificates of insurance coverage from service provider agencies. Follow-up notices, verbal and/or written, should be given to service providers prior to the expiration of insurance coverage. If service providers fail to provide written proof of the required insurance coverage, the Fiscal Section of the Child Care Program should consider imposing sanctions such as withholding reimbursement checks until such time as the service providers had corrected the problem.	**Implemented**.
III-6-2 The Child Care Program should require that child care providers make King County an additional insured in their liability insurance policy.	**In progress**. Immediately after the audit report, the Child Care Program started requiring King County as an additional insured prior to signing of a Vendor Service Agreement.
III-7-1 The Child Care Program's client representatives, in collaboration with the Program Fiscal Unit, should consistently review all attendance logs, especially those showing attendance problems, that were submitted to the County by the child care providers. Client representatives should investigate the reasons for absences and determine if the child care cost subsidy should be terminated.	**Implemented**.

Community and Human Services Department
Monitoring of Contract Compliance - Report No. 95-06 (Continued)

Recommendation	Status as of 1/29/99
III-7-2 The Child Care Program should maintain summary records of attendance and absence hours for each child enrolled in the child care subsidy program. The records would serve as tools in monitoring attendance of the children at the day care centers.	**Implemented**.
III-7-3 The Child Care Program should develop a pool from which children who are on the waiting list for a child care subsidy (e.g., children from homeless families) could immediately be placed to make use of County-paid space for children who are on an extended absence from child care service providers.	**Not implemented**. Children on extended absences, two weeks or more, are suspended from the subsidy program. New children are taken off the waiting list and are enrolled to take County-paid space.
III-8-1 The Work Training program monitor should carefully process payment invoices submitted by service provider agencies.	**Implemented**.
III-8-2 The Work Training program monitor should communicate any errors to service providers. The program should pay the amount of $ 2,013.95 owed the service providers resulting from an error in accounting, and incorrect fee rates used in 1993 billings.	**Implemented**. Done immediately after the audit report was issued.
IV-3-1-1 The Human Services Department should review the reimbursement rates that were used in the Work Training Program contracts. The reimbursement rates should reasonably reflect the costs of the agencies providing personal and family counseling services, or the billing rates used by community-based non-profit agencies performing similar services.	**Implemented**.
IV-4-1-1 The Human Services Department, on behalf of the service provider agencies, should request the Director of the Department of Executive Administration to issue a waiver from the requirements of the M/WB ordinance based only upon circumstances specified in Chapter 4.18.070 of the King County Code, and delete in its letter of request reference the $100,000 contract amount threshold. Regardless of the amount of the contract between the agency and the County, the agency should comply with the provisions of the M/WB ordinance unless circumstances exist, as specified in the ordinance, where a waiver may be granted.	**Not applicable** due to passage of I-200.

Biomedical Waste Regulation Enforcement - Report No. 95-07

Recommendation	Status as of 12/17/98
II-1-1 The Environmental Health Division should develop an annual program for inspections of generators and transporters of biomedical waste. The inspection program should include the targeted number of inspections for a certain period, names of generators, transporters, storage and treatment facility operators, if any, to be inspected, and the focus and procedures for the inspections.	**Not Implemented.** Executive response: "There is no compelling evidence to support the creation of a Health Department permit and inspection program." According to staff of the Environmental Health Division, complaints from the public relating to improper disposal of biomedical waste were insignificant to warrant spending resources on permit and inspection program. Nine complaints were received during the two-year period; five were residential solid waste disposal issues, one illegal dumping and three complaints from business, but only one was valid. It was a syringe disposed in trash can which was caused by employee's error.

Biomedical Waste Regulation Enforcement - Report No. 95-07 (Continued)

Recommendation	Status as of 12/17/98
II-1-2 Written inspection reports should be issued to the generators and transporters of biomedical waste, and storage and treatment facility operators for each inspection conducted. Environmental Health should require violators to respond in writing regarding the violations noted and include corrective plans and actions that are to be implemented.	**Not Implemented**. See above.
II-1-3 Follow-up inspection should be conducted to determine the status of the corrective measures that were to be implemented to comply with the regulations.	**Not Implemented**. See above.
II-2-1 The Health Department should consider requiring annual permit fees from the generators of biomedical waste. These permit fees, which could be tiered based upon the volume of biomedical waste produced by the generators, should be dedicated to fund the Health Department's activities relating to biomedical waste.	**Not Implemented**. The costs for responding to public complaints and consulting services were supported primarily by solid waste tonnage fee. No change was made to the permitting system.
II-2-2 The Health Department should review the current structure of permit fees for transporters of biomedical waste and operators of storage and treatment facilities in order to reasonably cover the costs associated with the enforcement and compliance monitoring activities of the Health Department.	**Not Implemented**. The costs for responding to public complaints and consulting services were supported primarily by solid waste tonnage fee. No change was made to the permitting system.
II-3-1 The Health Department should review and amend current County biomedical waste regulations to include provisions that clearly specify the type of records to be maintained and the record keeping standards for generators, transporters, and storage and treatment facility operators.	**Not Implemented**. The staff will recommend the changes when the time comes to amend the biomedical waste regulations.
II-4-1 The Health Department should produce brochures and educational materials containing basic information about the description and recognition of biomedical waste, hazards, safety guidelines, proper handling and storage, emergency information resources, and other information relating to biomedical waste. These informational materials, including the biomedical waste regulations, should be made available to the general public and to the generators, transporters, and operators of storage and treatment site facilities for biomedical waste, especially those who are just starting new businesses.	**Implemented**. Brochures were made and in addition, biomedical waste information was placed in the County's website: http://www.metrokc.gov/hazwaste/yb/biomedical.html

Customer Service Motion Survey - Report No. 95-08

Recommendation	Status as of 1/28/99
III-2-1 Executive departments, divisions, and sections or units which are providing services directly to the public should fully implement the requirements of the Council Motion No. 8740.	**In Progress**.
III-2-2 The Executive should require and coordinate the transmittal to the Council, copies of materials prepared by County agencies pursuant to the requirements of Council Motion No. 8740 by September 1st of each year.	**Partially Implemented**.

County Fair Financial and Contract Management - Report No. 95-09

Recommendation	Status as of 3/26/99
II-1-1 The Executive should prepare an overall mission and goal statement(s) for the County Fair for review by the Fair Board and approval of the Metropolitan King County Council. Such statement should include the various roles and benefit of the Fair balanced with revenue-making and/or self-sufficiency aspects of the operation of the Fair.	**Partially Implemented**. A mission statement was prepared and included in the Business/Marketing Plan. The plan, including the mission statement, was reviewed and approved by the Fair Board and later transmitted to the council, although the council has not been asked to act on the plan.
II-1-2 Based on the mission and goal statement(s) developed above, Fair management should prepare a business plan with policies and procedures for the Fair. Such policies and procedures should address the balance of revenue enhancement of the Fair with cultural, educational, community service, and other benefits that the Fair provides to King County citizens.	**Implemented**. "King County Fairgrounds: Business/ Marketing Plan, Focus on the Future" was prepared and issued in January 1998.
II-2 The Fair Board should prepare detailed rules governing its operation, as required in Ordinance 11782, to successfully meet the roles and responsibilities of the Board as specified by County ordinance.	**Implemented**. "Policies and Procedures of the King County Fair Board" was approved in February 1999. The relevant sections of the King County Code 2.32.040 have been revised to incorporate the rules.
II-3 Fair management should design a more effective system to capture overall Fair attendance data, and data related to the various classes of attendees. Such data should be used as a management tool to gauge the success of various Fair activities and be used as a planning tool for future events and activities.	**Implemented**. The Fair now uses a combination of turnstiles, clicker (manual count by staff), count of the redeemed coupons and the ticket sales to more accurately capture the attendance data.
III-1-1 County Fair management should strictly enforce the requirement for the space reservation payment. If the payment(s) is not promptly received by the stated due date, the contract process with the vendor should be terminated and the process to fill the "vacated" space should commence immediately.	**In Progress**. The space reservation payment continues to be a problem with as many as 50% of the vendors failing to pay one or both of the required payments on time. The Fair has revised the first payment due date to May 1 (from April 1) to accommodate vendor cash flow needs and to increase vendor compliance to the provision without compromising the Fair's ability to replace vendors.
III-1-2 County Fair management should be more proactive in the enforcement of the "lowest 10 concession payment" provision and remove food vendors who return a lower than expected rental payment to the Fair. However, if considered appropriate, special provisions for non-profit organizations could be incorporated into the existing policy.	**In Progress**. Fair management has abandoned the "lowest 10 concession payment" requirement. It was felt that the evaluation of the concessionaires and potential removal, based solely on the revenue criteria, was somewhat unfair. The Fair intends to develop more comprehensive evaluation criteria, addressing such factors as cleanliness, uniqueness and revenue, to apply to the concessionaires.
III-2 County Fair management should review its bid/contract process for the suppliers of food items to the Fair concessionaires. Such review, at a minimum, should include input from the Office of Risk Management and the Purchasing Agency to ensure that good business practices are applied, and all relevant purchasing requirements are met, especially with respect to insurance requirements.	**Implemented**. The suppliers of food items are now required to sign hold harmless agreements and have insurance coverage ($1 million per occurrence, $2 million aggregate). The agreement and the insurance requirement were reviewed by the Purchasing Agency and Office of Risk Management, respectively.
III-3-1 County Fair management should request a "certified statement of gross receipt" from the carnival operator, per contract terms. Such statement should detail receipts from major categories of carnival operations (rides, food, games and novelties) for each day of the Fair.	**Implemented**. The Fair requests a "certified statement of gross receipt" from the carnival vendor subsequent to the annual Fair.

County Fair Financial and Contract Management - Report No. 95-09 (Continued)

Recommendation	Status as of 3/26/99
III-3-2 County Fair management should clarify and/or expand the contract provisions by: segregating the souvenir and novelties sales and having the operator bid separately on this category, and clarifying and/or expanding the allowed number of "food booths" and requesting additional compensation.	**Partially Implemented**. Carnival vendors follow the state revenue reporting requirement which combines novelties sales within the gaming category. Accordingly, they do not segregate the novelty revenue. The carnival contract was amended to increase the allowed number of food booths from four to seven.
III-3-3 County Fair management should impose the same control procedures over all the food booths operated by the carnival as imposed on other concessionaires. Such procedures would include the use of cash registers, submitting duplicate copies of cash register tapes, and preparing a daily "food remittance report."	**Implemented**. All requirements imposed on other food concessionaires are required of carnival food booths.
IV-2 County Fair management should reduce the existing internal control procedures for admission, parking, and central bank to a detailed, written format. These procedures should be communicated to Fair staff each year to ensure their consistent and effective application. County Fair management must monitor these procedures to ensure that they operate effectively, and any enhancement should be incorporated into the procedures.	**Implemented**. All procedures involving handling of cash were formalized in written format and provided to the Fair staff starting with the 1996 Fair.
IV-3-1 All checks cashed by the Fair central bank should be made payable to the order of "King County" or "King County Fair" and restrictively endorsed upon receipt.	**Implemented**. All checks are made payable to "King County/Fair." This procedure was verified by audit staff during the course of 1996 follow-up.
IV-3-2 The Fair central bank should not be authorized to cash payroll checks for Fair staff.	**Implemented**. Verified by audit staff in 1996.
IV-3-3 The Fair manager or any Fair staff should not deposit checks made payable to "King County" into a personal account under any circumstances. Generally, recording an account receivable and depositing checks with a subsequent day's deposit (and record payment on the account receivable) should suffice.	**Implemented**. Verified by audit staff in 1996.

Supported Employment Program - Report No. 95-10

Recommendation	Status as of 9/14/98
II-2-1 If a significant supported employment program expansion is desired, the Council should consider adopting a policy that encourages affirmative hiring of disabled workers through an integrated Office of Human Resource Management certification and referral process.	**Implemented**. The King County Council approved Ordinance #12498 outlining proactive hiring of individuals with developmental disabilities, and Ordinance 13027 adopted the Affirmative Action Plan with hiring goals for persons with disabilities and optional use of selective certification. The Office of Human Resource Management's certification and referral processes will be used.
II-2-2 The Deputy County Executive should submit a formal plan for the expansion of the County's supported employment program that considers the potential for significantly increasing the number of supported placements based on an integrated human resource systems approach.	**Implemented**. Report No. 95-10 was approved by the King County Council on October 21, 1996. Report No. 95-10 identifies 155 to 267 of supported employees for King County.

Supported Employment Program - Report No. 95-10 (Continued)

Recommendation	Status as of 9/14/98
III-1-1 The Office of Human Resource Management, in cooperation with the Developmental Disabilities Division, should establish formal supported employment guidelines for the recruitment, examination and selection of supported employment program participants. The guidelines should be reviewed and approved by the Council, and disseminated to all County directors and hiring authorities.	**In Progress**. Expected completion date is December 1, 1998. The Office of Human Resource Management hired a Disability Coordinator in May 1998, who is developing guidelines for the recruitment, examination and selection of supported employment participants. Appropriate review, approval and dissemination to all County directors and hiring authorities will follow.
III-1-2 In addition, formal eligibility requirements should be established for supported employees based upon the Federal and State definitions of severely developmentally disabled. Disabled applicants' eligibility for supported employment services (e.g., State disability certification, requirements for extended support services, etc.) should be documented prior to their placement in the supported positions.	**Implemented**. Ordinance 12498 established Supported Employment Program eligibility criteria based on federal and state definitions of developmentally disabled. The Developmental Disabilities Division has also established relationships with external agency providers and community based organizations to ensure the referral of "registered" developmentally disabled applicants as defined under federal and state eligibility requirements.
III-1-3 The Office of Human Resource Management should require authorization from a department director for any exceptions to the established procedures for the recruitment, examination, or hiring of supported employees.	**In Progress**. This will be addressed by December 31, 1998 in the guidelines currently being developed by the Disability Coordinator.
III-2-1 The Developmental Disabilities Division should continue to modify and implement new contract monitoring procedures. The new procedures should ensure that contractors report progress in a manner that allows for the rapid identification and correction of performance issues.	**Implemented**. All contracts have established minimum requirements that are monitored monthly. If requirements are not met reimbursement is adjusted in the month of occurrence.
III-2-2 The Developmental Disabilities Division should conduct on-site reviews of all contractors to ensure that reported activities and progress are consistent with actual performance. In addition, the Division should adhere to the specified time frame for conducting site reviews with a minimum of one on-site visit during the life of each contract.	**Implemented**. All contracts are monitored on-site at a minimum of once every two years and the review covers a two-year period. A routine part of the site visit is verifying the accuracy of reported data. Site visits with written summary reports were completed in fall 1996 and winter 1997 for all supported employment contractors. On-site visits will be conducted again during fall 1998 and winter 1999.
III-2-3 The Developmental Disabilities Division should establish reasonable performance objectives for all contractors and require full performance or justification for non-compliance in order to receive full reimbursement of services.	**Implemented**. All contracts contain minimum monthly performance requirements. If there are allowable justifications for non-compliance, the procedure for exception to requirements is written in the contract.
III-2-4 The Developmental Disabilities Division should closely scrutinize a sample of client billings during on-site reviews to ensure that the Division and State Department of Vocational Rehabilitation are not double-billed for the same services.	**Implemented**. The contract monitor routinely samples all billings especially if another agency or funding source is involved. Also, procedures for billing dually funded clients are spelled out in the billing procedures of the contract.
III-3-1 The Office of Human Resource Management and Developmental Disabilities Division should maintain detailed records for supported employment program personnel, including employee name, department, division, title, start date, employment duration, starting wage, current wage, hours worked, employment status, and reasons for any termination.	**In Progress**. The Office of Human Resource Management keeps a data base with information on supported employees which includes name, wage, department, division, title, supervisor, and hours worked. OHRM will refine this system and information for concurrent access by Diversity Management Services and Developmental Disabilities Division (KCDDD).
III-3-2 The Office of Human Resource Management, in cooperation with the Developmental Disabilities Division, should routinely monitor the status of the County supported employment program positions and placements, and produce an annual report on the progress of County agencies and contractors in meeting both Council-established and contractual objectives.	**In Progress**. KCDDD loaned a staff member on a part-time basis to OHRM during the first part of 1998. Part of his work at OHRM involved verifying the status of all supported employees and construction of a database. Ongoing maintenance of the database is the responsibility of OHRM. KCDDD will assist OHRM in preparation of the annual report.

Supported Employment Program - Report No. 95-10 (Continued)

Recommendation	Status as of 9/14/98
III-4-1 The Developmental Disabilities Division should review its existing rate structure and develop a new mechanism for the County and Metro supported employment programs that more accurately reflects costs and promotes more flexible use of employment services funding by agencies that employ supported employees.	**In Progress**. KCDDD contracts are based on negotiated minimum service levels of persons employed with appropriate deployment of support staff. The Division does not distinguish based upon the employer record. However, KCDDD is examining other mechanisms to fund support services for individuals who are successfully employed in both the public and private sectors. KCDDD has contracted for a study to evaluate the program, and the results will be used to determine future mechanisms for long-term supports.
III-4-2 The Department of Human Services Developmental Disabilities Division should make funds available for County employer and co-worker training to encourage greater commitment to and participation by County agencies in the supported employment program.	**In Progress**. KCDDD has a commitment to make necessary funds available for training of co-workers and County employers. This is available through the technical assistance contractor. This allows for use of both State and County funds to maximize benefit. To date, a training plan has not been established or forwarded by OHRM.
III-4-3 The Developmental Disabilities Division should consider funding new supported employment positions from budget savings accumulated from long-term County and Metro supported employees, or make other resources available to fund new positions for the first six months of employment based upon a commitment from hiring agencies to maintain the supported positions with agency resources.	**Partially Implemented**. It is a long standing policy of KCDDD not to subsidize client wages, because Washington State Division of Developmental Disabilities funding cannot be used to pay client wages. Contracts specifically state that individuals will be placed in unsubsidized employment. However, KCDDD worked with the Division of Vocational Rehabilitation (DVR) to make some funds available for this purpose on a limited basis. The Executive is aware of the issues and fully agrees with the policy.

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APPENDIX 3

AUDIT RECOMMENDATION IMPLEMENTATION

1996 AUDITS

Report	Implemented	In Progress	Partially Implemented	Not Implemented	Not Applicable	TOTAL
1990 Code Enforcement Audit Follow-Up (96-01)	8 25%	14 44%	7 22%	2 6%	1 3%	32
King County Women's Program (96-03)	3 43%	1 14%	1 14%	0 0%	2 29%	7
County Fair Audit Follow-Up (Management Letter)	0 0%	0 0%	1 100%	0 0%	0 0%	1
Cultural Programs (96-04)	1 100%	0 0%	0 0%	0 0%	0 0%	1
Investment Management (96-05)	2 50%	1 25%	1 25%	0 0%	0 0%	4
King County Road Construction Fund & Capital Improvement Program (96-06)	6 75%	2 25%	0 0%	0 0%	0 0%	8
DUI Offender Program (96-08)	10 36%	9 32%	5 18%	4 14%	0 0%	28
Real Property Acquisition Practices (96-09)	5 45%	5 45%	0 0%	1 9%	0 0%	11
Department of Public Health Immunization Program (96-10)	11 61%	3 17%	1 6%	1 6%	2 11%	18
TOTAL	**46 42%**	**35 32%**	**16 15%**	**8 7%**	**5 5%**	**110**

Not all percentages total 100% due to rounding.

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1990 Code Enforcement Audit Follow-Up - Report No. 96-01

Recommendation	Status as of 12/30/99
II-1 The Code Enforcement Program should routinely update the procedures manual to reflect the current enforcement process and staff duties, describe newly assigned responsibilities, and provide additional, unambiguous direction regarding performance objectives.	**In Progress**. Section 13 of the new code enforcement ordinance (Ord. 13263) required the adoption of internal procedures regarding the conduct of searches within 9 months of ordinance adoption on September 8, 1998. Section 13 (KCC 23.02.120) also required each department operating under the chapter to adopt procedures describing reasonable and appropriate protocols for investigating code violations. Code Enforcement (CE) staff reported that revisions to the CE Procedures Manual had not been completed, although forms had been updated to reflect the new ordinance.
II-2 The Department of Development and Environmental Services (DDES) and other Executive departments should re-evaluate the approach contained in Complaints Bulletin #15 which requires a citizen to determine the appropriate County (or State) agency to contact to verify and correct code violations. Creation of a central, 24-hour per day, toll-free complaint number maintained by staff responsible for assessing and assigning the complaint to the appropriate agency, and monitoring the agency's response should be considered.	**Implemented**. The 2000 county budget process funded creation of a 24-hour hotline to report building and land development code violations, with staff to respond to emergency violations.
II-3 DDES and the Code Enforcement Program (and the MLCS Committee or other Council committee considering the draft ordinance) should consider re-inserting provisions requiring the use of an Enforcement Technical Committee and assignment of a lead enforcement agency for cases involving multiple agencies into the draft ordinance revising Title 23.	**Implemented**. Ordinance 13263, Section 5.B., Enforcement Authority and Administration, was adopted and codified as KCC 23.02.040. Section 5.B. stated that if violations involve multiple agencies, a lead agency should be designated. The section further stated that the lead agency should be DDES unless otherwise determined.
II-4 Code Enforcement should complete proposed revisions to the PERMITS system to ensure that management can determine whether the performance objectives for complaint response time and issuance of notice and orders (N&O) for priority and non-priority cases have been met.	**In Progress**. Code Enforcement staff reported that PERMITS system reports provide bi-weekly reviews of case status by inspection area, as well as reviews of conformance with the 120-day clock.*
III-1 Code Enforcement Program management should actively monitor all workload indicators to ensure the caseload is evenly distributed, backlogs of unresolved cases do not develop in specific areas, and notice and orders which initiate sanctions are issued effectively to secure compliance.	**In Progress**. Code Enforcement management reported that management reports (including the new 120-day report) continued to be monitored to implement this recommendation. (See footnote.)
III-2 DDES and the Code Enforcement Program manager should facilitate training to encourage all appropriate program staff to secure International Congress of Building Officials (ICBO) certification as Code Enforcement Officers.	**In Progress**. Code Enforcement staff reported that nearly all code enforcement officers have received ICBO certification in Zoning and Housing Enforcement, Hazardous Waste Handling, etc. (CE Supervisor provided an updated list of staff with certifications for each.)
IV-1-A The Code Enforcement Program should take steps to ensure that performance objectives (with time deadlines) for complaint response and investigation, and the issuance of non-compliance enforcement orders for priority and non-priority cases are met, and that timely follow-up on notice and orders occurs. (See Recommendation II-4)	**In Progress**. Code Enforcement staff reported that the PERMITS Plus system will allow tracking and reporting against up to 15 date fields, and thus providing a determination of priority and non-priority cases and time-tracking from date of issuance of N&O.

* DDES migrated to a new PERMITS Plus automated case tracking system in May 1999. However, performance problems associated with the new computer system disrupted Code Enforcement reporting. A number of case tracking and billing reports implemented or revised subsequent to the 1996 audit update could not be run, or contained incomplete or erroneous data. Although steps were taken to de-bug the new system, problems continued as of December 1999.

1990 Code Enforcement Audit Follow-Up - Report No. 96-01 (Continued)

Recommendation	Status as of 12/30/99
IV-1-B The Code Enforcement Program should review the way follow-up dates are assigned by inspectors and monitored by management, and should establish procedures to guide staff in setting follow-up dates at reasonable and predictable intervals and updating follow-up dates as inspections, compliance plans, or other actions are taken.	**In Progress**. Follow-up procedures, including direction on the appropriate method of assigning and using follow-up dates, will be included in forthcoming procedures manual.
IV-2-A The Code Enforcement Program should continue to refine caseload information reported to ensure accurate data is used to develop budgets and staffing recommendations. Specifically, the program should separately report counts of notice and orders issued by grading inspectors and appeals of grading cases in budget preparation materials.	**Implemented**. Per DDES analytic staff, grading cases are now deducted from the code enforcement staffing model for budget purposes.
IV-2-B The Code Enforcement Program should expand the guidelines to provide code references for the master list of violations and should monitor the case categories to assure inspectors are consistent in case designations.	**Not Implemented**.
IV-3-A The Code Enforcement Program should review the data contained in the monthly report to identify improvements which would enhance its usability by management such as providing year-to-date totals for notice and orders issued per inspector, complete annual information on appeals, and compliance with performance measures. In addition, the monthly report summary format should be revised, based on the sample provided in 1993, to reconcile the amount of receivables paid and unpaid to total case activity.	**Partially Implemented**. A review of year-end 1998 data (December 1998 Monthly Report) indicated a cumulative format for reporting year-to-date numbers of notice and orders and appeals. Compliance with performance measures was not reported. The reconciliation of receivables, paid and unpaid, with total case activity in a format similar to 1993 recommendations was initiated in 1996, but subsequently discontinued.
IV-3-B The Code Enforcement Program should review PERMITS (or its successor) system controls to eliminate the potential for back-dating or deleting enforcement decisions with the assistance on Information Services staff. In addition enforcement procedures should be established to provide clear direction to staff regarding the entry and modification of caseload information on the automated system.	**In Progress**. The PERMITS Plus system implemented a “security matrix.” (Direction to enforcement staff was previously issued by the program supervisor.)
V-1-A As recommended in Audit 90-13, the Code Enforcement Program should improve monitoring of the issuance of enforcement orders to provide cumulative monthly and annual reports by inspector area, and comparisons with cases opened and closed. In addition the program should track cases against time targets for corrective action (or issuance of an enforcement notice and order) to determine if performance targets are met and to provide a predictable and equitable enforcement process.	**In Progress**. Monthly reports presented cumulative and monthly totals of notice and orders issued by inspector area. The 120-day report tracked cases against deadline dates. See prior discussion of expanded number of date fields available in PERMITS Plus for reporting purposes. (See footnote on previous page.)
V-1-B The Code Enforcement Program should review its internal procedures for applying sanctions, e.g., billing of civil penalties and issuing last chance letters for abatement, to assure that timely follow-up occurs after a notice and order is issued.	**In Progress**. Code Enforcement staff reported that the “abatement screens” on PERMITS Plus are used to record case status, and that support staff actively monitor the time deadlines. This topic is being considered for inclusion in the new procedures manual.
V-1-C The Code Enforcement Program should establish a program of systematic rotation of inspector areas to improve uniformity of enforcement effort.	**Partially Implemented**. Code Enforcement staff reported that the Lead Staff position has rotated periodically, and inspector area assignments and boundaries have been revised. However, an administrative policy regarding systematic rotation has not been established.

1990 Code Enforcement Audit Follow-Up - Report No. 96-01 (Continued)

Recommendation	Status as of 12/30/99
V-1-D As recommended in Audit 90-13, the Code Enforcement Program should improve reporting on appeals of enforcement orders issued to accurately estimate the workload impact of staffing appeals, and track the outcomes from the appeal process on a cumulative monthly and annual basis.	**Implemented**. The monthly report presents monthly and year-to-date totals of cases appealed and a summary by case status, e.g., scheduled, granted, cancelled, withdrawn, dismissed, continued and transferred. (However, detailed case-specific information is contained in a separate report.) (See footnote for discussion of PERMITS Plus reporting problems.)
V-3-A The Council should consider adopting the revisions to Title 23 which would improve the efficiency of assessment and collection of civil penalties. Specifically, provisions which remove limitations on the effective period for liens, provide adequate controls for waiver and write-off of civil penalties, and authority to limit assessment of daily penalties while the violation is present should be considered.	**Implemented**. The Council adopted Ordinance 13263, related to code compliance and the abatement of civil code violations and public nuisances in September of 1998. Ord. 13263 was developed with the assistance of the Code Enforcement Task Force and substantially revised Title 23. Chapter 6 addressed civil fines and civil penalties. Most revisions recommended by the Auditor's Office were incorporated in the final ordinance.
V-3-B DDES and the Office of Financial Management should revise their financial policies to develop a consistent process which provides adequate documentation and control over civil penalties waived and written-off.	**In Progress**. Sections 41 and 42 from Ord. 13263 set policy direction for the waiver and write-off of civil penalties. (Codified as KCC 23.32.050 – Waivers and KCC 2.16.097, Write-Offs.) Code Enforcement staff reported that a draft policy for write-offs had been submitted to DDES financial staff.
V-3-C DDES and Code Enforcement should re-institute separate tracking and reporting for civil penalty amounts which are waived and written-off, and should monitor the collections rates from Prosecuting Attorney's Office (PAO) and DDES billings to identify potential process efficiencies.	**Partially Implemented**. Backup detail from the monthly code enforcement reports (December 1998) indicate amounts waived and written off are tracked separately. Reports from the PAO have been intermittent.
V-4-A The Code Enforcement Procedures Manual should be revised and updated to accurately describe the intended abatement process, and to establish time frames for abatement action once a case is referred for abatement.	**In Progress**. Code Enforcement staff developed new procedures to facilitate solicitation of contractors for abatements using a small works roster. Additional SOPs will be developed for conformance with Ordinance 13263.
V-4-B The Environmental Division/DDES should implement the directive of the Council's 1993 Budget Proviso to allocate all civil penalty and abatement revenues to support abatement costs.	**Implemented**. DDES fiscal staff reported that civil penalty and abatement revenues and abatement expenditures since 1993 were accumulated in a separate liability account (#22350), to meet the intent of the 1993 Council budget proviso and Ordinance 13263. (Section 33 of the ordinance authorized creation of a code compliance and abatement fund, KCC 23.24.140.)
V-4-C The tracking and recovery expenditures from the abatement budget line should be improved as follows:	
1. The Code Enforcement Program and the PAO should establish procedures which ensure that wherever possible, enforcement costs, including legal costs, are identified and recouped from violators.	**In Progress**. Section 28 of Ordinance 13263, Notice and Order Remedies – Cost Recovery, established the cost elements, which a director may assess against a violator. These included legal and incidental costs, also defined in the section. SOPs consistent with the ordinance should be developed. (KCC 23.24.090)
2. Executive departments which provide abatement services for the Code Enforcement Program and DDES should ensure that charges are coded to the abatement expenditure account to accurately report abatement activity.	**Not Applicable**. Code Enforcement staff reported that "loan-in" labor service from other Executive departments was no longer used for abatement work.

1990 Code Enforcement Audit Follow-Up - Report No. 96-01(Continued)

Recommendation	Status as of 12/30/99
V-4-D Management reporting on abatements should be improved as follows:	
1. Revise the monthly report to the Environmental Division Manager so that the annual cumulative total of cases abated is reported each month and appears on the summary page.	**Implemented**. The Monthly Report for December 1998 showed monthly and annual total cases abated.
2. Improve the internal tracking of cases referred for abatement by enforcement officers, by reporting the number of cases referred by enforcement staff for abatement and by tracking the timeliness of subsequent "last chance" letters, re-inspections, requisitions for abatement, and completed abatement actions.	**In Progress**. The 1998 Abatement Activity/Expenditure Summary Report was reviewed.
3. Document key abatement steps on the "Abatement Activity" screen in the PERMITS system.	**Implemented**. A review of PERMITS system EINSP screen 3, Abatement Activity, for 1998 abatement case indicated activities were tracked.
VI-1 DDES Automation Services should correct the problems with the cell phone modems used by code enforcement officers at the earliest possible date.	**In Progress**. The 1999 budget included funding for a "Ricochet" unit for each laptop computer to enable officers to access required information during inspections, enter casenotes and initiate letters during field inspections.
VI-2 The DDES Timekeeping System task codes and management reports should be reviewed by Administrative Services Division and Code Enforcement Program staff to identify revisions to task and function codes which would improve data collection and reporting on code enforcement task times. Clear instructions regarding the appropriate task categories should be provided to Code Enforcement Program staff to ensure that times and activities are entered accurately, and resulting timekeeping reports should be reviewed by the program's supervisor.	**Partially Implemented**. The attachment to the 1999 budget submittal for the Code Enforcement Section (Building Services Division) indicated "task standards for abatement are estimated based on total hours paid and proportional effort needed for enforcement and abatement actions. At this point the standards are reasonable estimates."
VI-3 Given continuing requests for increased enforcement services by the County's citizens, an updated and verifiable staffing model which utilizes Timekeeping System data should be developed.	**Partially Implemented**. See above.
VII-1 Code Enforcement Program management should review the reasons cases referred to the PAO dropped since 1993, and identify obstacles to referral or problems in coordination or case resolution, so that budgeted legal services are not underutilized.	**Partially Implemented**. Cases referred to the Prosecuting Attorney increased from 18 in 1995 to more than 40 in 1996 and 1997. However, referrals dropped to 32 in 1998 with a total of 77 cases assigned to the PAO as of December 31, 1998.
VII-2 Code Enforcement Program management and the PAO should routinely review the status of older cases referred to determine how compliance or collection can be achieved and to take appropriate steps, particularly to collect on judgments.	**Partially Implemented**. Meetings to review cases referred were reported to have become sporadic due to staffing re-assignments in the Prosecuting Attorney's Office.
VII-3 Code Enforcement Program and PAO staff should review the case tracking and payment reports produced separately by each agency to minimize duplication of data, ensure that all cases are accurately monitored, and identify format revisions which would better highlight objectives and outcomes. All reports should be routinely shared so that any discrepancies can be reconciled and to ensure cases are appropriately pursued.	**Not Implemented**. PAO staff reassignments were reported to have affected implementation of this recommendation. (Updated case status reports were provided to audit staff.)

King County Women's Program - Report No. 96-03

Recommendation	Status as of 3/31/99
II-B-1 The Executive should propose an ordinance delineating the roles and responsibilities of the Women's Program and the Women's Advisory Board for review by the Council. The ordinance should recognize the accrual of program areas to the Women's Program, clarify the relationship between the Women's Program and the Women's Advisory Board, and specify the responsibilities (e.g., administrative, advisory, advocacy, and policy) to be assumed by each. The ordinance should also eliminate references in the County Code to programs that no longer exist.	**Implemented**. Ordinance 13039 was approved by the Metropolitan King County Council in March 1998. The ordinance defined the roles of the Women's Program and the Women's Advisory Board so that the Board is to advise the executive and the council, but not the Woman's Program, although the Board's responsibilities still include reviewing county programs serving women. The ordinance also eliminated outdated sections of the code.
II-B-2 The Department of Community and Human Services, or the department with responsibility for staffing the Women's Advisory Board, should work with the Board to resume development of an annual workplan.	**Implemented**.
II-C-1 If the Council decides to maintain the organizational relationship between the Women's Program and the Women's Advisory Board, the Community Services Division should work to improve communication with the Women's Advisory Board.	**Implemented**. In its list of accomplishments for 1998, the Board included meetings between the Board Chair and the Director of the Department of Community and Human Services and attendance by the Community Services Division Manager at two Board meetings.
II-C-2 If the Council decides that it wants the Women's Advisory Board to act in an advisory capacity to the Women's Program, it should make a policy decision on any changes it sees as necessary to strengthen the Board, including the nomination process and the amount of staffing resources dedicated to the Board.	**Partially implemented**. The ordinance specified the staffing to be provided to the Board but did not address the nomination process. Instead, it changed the definition of a quorum from eight members to a simple majority. Low membership continues to be a problem for the Board; eight positions out of fifteen are currently vacant.
III-A-1 The Community Services Division and the Women's Program should continue to develop policies and guidelines for periodic review of program priorities and funding allocations within the Women's Program. These policies should also address the selection process for service providers, including criteria for when Requests for Proposals (RFPs) should be utilized, and guidelines for any process used in lieu of an RFP in order to ensure a regular, open selection process for all contracts.	**In progress**. The development and passage of the Division strategic plan was a step in the direction recommended by the audit. The Division is also responding to two Council provisos, one requiring the division to develop performance measures and the other examining the policy framework for Community Services Division services, both of which may impact how this recommendation is finally implemented.
III-A-2 The Community Services Division should ensure that the Women's Advisory Board is included in the planning process for any reorganization of the Division.	**Not applicable**. The planned reorganization of the Division did not take place.
III-A-3 Any changes to the Women's Program and/or the Women's Advisory Board that would result from a reorganization of the Community Services Division should be reflected in revisions to the County Code and submitted to the Council for approval.	**Not applicable**. See above.

County Fair Audit Follow Up - Management Letter Dated July 25, 1996

Recommendation	Status as of 3/26/99
To improve food vendor's compliance to the concessionaire financial procedures, audit staff recommend that Fair management consider implementation of the following: 1) Fair staff conduct a mandatory financial procedures training session for food concessionaires, 2) revise the "Concessionaire Daily Report" to show all relevant cash receipt information, such as beginning and ending register readings, sales tax, gross receipts and amount due the Fair, and 3) place food concessionaires who do not comply with the procedures on "probation" for the remainder and/or the subsequent Fair with a proviso that further non-compliance would result in exclusion from following Fairs. Furthermore, in order to improve the effectiveness of surprise visits and initialing cash register tape procedures, we recommend that the procedures be performed within the first two/three days of the Fair and done again a few days later.	**Partially Implemented**. Representative(s) of each food concessionaire are required to attend mandatory training session prior to the annual Fair. Also, the "Concessionaire Daily Report" was revised and implemented prior to the 1997 Fair. However, probation and/or removal of food concessionaire will be based on more comprehensive evaluation criteria being developed by the Fair management. Such criteria will address such factors as cleanliness, uniqueness, service, and revenue, together with compliance to the Fair procedures.

Cultural Programs - Report No. 96-04

Recommendation	Status as of 11/30/99
II-3 The Cultural Resources Division should determine whether personal computers and related equipment meet the definition of fixed assets per the King County Code, and whether Cultural Facilities Program funds may be used to purchase assets such as personal computers and related equipment.	**Implemented**. The Arts Commission discussed this issue in 1996 and decided not to make any changes in the policy for funding fixed assets. The reasoning was that the useful life of computers for funded arts agencies justified their inclusion as fixed assets.

Investment Management - Report No. 96-05

Recommendation	Status as of 3/26/99
1-1 The Cash Management Section should develop and formalize additional investment policies to reflect current developments in the investment market and the investment process currently in use, including:	**Partially Implemented.** See below.
a formal policy on the investment pool which addresses participation by County funds and the County's subjurisdictions' funds;	Implemented. Investment policy No. 210.1, "Investment Parameters for Residual Investment Pool" was approved by the Executive Finance Committee (EFC) on May 20, 1996
a policy statement on the allowable use of derivatives, if any, and their description, limits, and other procedural controls, such as monitoring and reporting systems; and	Not Implemented. Due to the variety and nature of derivatives, it is the opinion of the Cash Management Section that general policy on derivatives would be overly restrictive. The section feels that the state and county laws and the oversight by EFC prevent the use of excessively risky derivatives.
a policy on allowable services provided to the County's subjurisdictions, such as purchase of interest-bearing warrants to meet the subjurisdictions' cash flow needs, dollar limit on such purchases (if considered necessary), and equivalent (or better) yield requirement.	In Progress. The section continues to collect data on type and frequency of services requested by the subjurisdictions. Upon completion of data collection, the section will formulate the policy and present it to the EFC for approval.

Investment Management - Report No. 96-05 (Continued)

Recommendation	Status as of 3/26/99
1-2 The Cash Management Section should update and incorporate newly instituted investment procedures in its investment manual. Such an update should address its computerized system, on-line market database, and procedures over pooled investments.	**In Progress**. The section intends complete revision and update of finance/accounting procedures subsequent to the implementation of the new financial system. Other procedures are being formulated/updated as time permits.
2-1 The Cash Management Section should seek a formal written opinion from the Prosecuting Attorney's Office regarding the appropriateness of the investment pool service fee as it applies to the statutory requirement expressed in RCW 36.29.024, which states that the treasurer's office may deduct the amounts necessary to reimburse the office for the actual expense the office incurs and the initial costs incurred to establish the County investment pool.	**Implemented**. An opinion was issued by the Prosecuting Attorney's Office, at the request of the Finance Department, on October 30, 1996. The opinion found no conflict with RCW 36.29.024 for the existing investment service fee.
5-1 The Cash Management Section should monitor the financial and operating condition of the County's securities dealers, at least annually, through a review of audited financial statements and regulatory reports. If deemed feasible, annual evaluation of dealer performance should be conducted through a review of performance data maintained by the Cash Management Section, operating statistics made available by the dealers, and if available, performance indicators reported by any rating agencies.	**Implemented**. Investment officer receives and reviews the annual reports for all dealers.

King County Road Construction Fund and Capital Improvement Program - Report No. 96-06

Recommendation	Status as of 3/4/99
II-1-1 The King County Roads Division should develop strategies to reduce the Roads Construction Fund balance by ensuring that annual expenditures are consistent with the annual Roads Capital Improvement Program (CIP) budgets. At a minimum, strategies to reduce the Road Construction Fund should ensure that more capital funds are expended in a given year than the current year's appropriation until the Road Construction Fund is adequately reduced.	**Implemented.** In 1988, the Council adopted an ordinance providing for flexible budgeting to re-allocate existing Roads CIP project dollars to other approved projects outside of the regular annual budget process. The first Roads CIP modifications under flexible budgeting were approved the same year. In addition, a database was created to actively manage project expenditures and schedules, and a CIP coordination team meets weekly to provide in-depth project reports and trouble-shoot design, scheduling, and funding issues. The Division also consolidated CIP contingency monies previously allocated to individual projects into a single contingency fund to reduce the potential for funds to go untapped, and seeks appropriation authority for only that portion of the County's total dollar commitment which will be expended during the year for projects funded with other jurisdictions. In 1997, the Road Services Division expended $59.8 million ($4 million more than the 1997 appropriation), and $60 million ($10 million more than the 1998 appropriation) in CIP funds by further spending down the carryover. The 1999 Six-Year Roads CIP Budget also provides for an aggressive acceleration of projects during the first three years by spending down carry-over funds, managing a range of projects at various stages of development, and completing as many projects as possible within the shortest time possible.

King County Road Construction Fund and Capital Improvement Program - Report No. 96-06 (Continued)

Recommendation	Status as of 3/4/99
II-2-1 The Road Services Division should continue to focus efforts on reducing the time required for capital project design, particularly for major arterials, through more efficient design solutions to traffic issues, improved communication and decision-making processes, and by retaining more engineering consulting firms to reduce the design backlog, accelerate expenditures and reduce the Road Construction Fund balance.	**In Progress.** The Division's 1998 budget created the County Road Engineer (CRE) position to identify and resolve technical issues that affect the successful project completion. In addition, the Traffic Engineering and Engineering Services Sections are merging under the CRE, and Traffic Engineering now enters the project design stage at 30% rather than 70-95% of design completion to reduce lost time, project slippage, and higher costs for re-design. Program level information is also communicated to staff during the weekly coordination meetings to provide a clearer perspective on how projects fit into the whole. The Road Services and Transportation Planning Divisions are also using the corridor studies to refine initial CIP project scopes rather than refining scopes during the project design. The Division also began aggressively using Task Order Consultants (17 contracts currently in effect) to expedite various aspects of project design and to avoid delays. A facilitated process was conducted to clarify the roles and responsibilities of Engineering Services Section managers and supervising engineers to promote greater accountability and to resolve areas of conflict. A consulting firm was also hired in 1998 to analyze the CIP management practices and make recommendations to improve project delivery. A "Project Management Needs Report" was completed and forwarded to the Council in late 1998.
II-2-2 The Road Services Division should review the right-of-way (ROW) acquisition budget to ensure that capital funds are programmed as acquisitions are planned to occur and are not idle during lengthy negotiation processes.	**Implemented.** In 1997, the Division initiated monthly meetings between all of the Project Design Supervisors and the Property Services Division's Acquisition Supervisor to review the status of current and planned acquisitions and troubleshoot potential problems. The Road Services and Property Services Divisions also instituted an annual pre-budget development meeting to plan future acquisitions related to the proposed Roads CIP Budget. Property Services can now better forecast potential ROW acquisition workload to support Road's needs.
II-2-3 The Road Services Division should continue to program construction funding based upon actual construction schedules and attempt to disappropriate unneeded construction funds earlier in the close-out process.	**Implemented.** The flexible budgeting approach requires aggressive work on a very broad array of projects so that other projects already in progress that can be moved forward in the CIP program schedule if unforeseen design, right-of-way, budget, or external conditions arise. The Division is also phasing project elements, and the corresponding expenditure authority, for the large scale, multi-year projects.
II-2-4 The Road Services Division, in conjunction with the Office of Budget and Strategic Planning, should develop flexible budgeting practices for the Roads CIP while maintaining a reasonable level of accountability. These practices should be reviewed and approved by the Council.	**In Progress.** While flexible budgeting was adopted by the Council in 1998, the Council assumed the process would be utilized only once per year and the Executive Branch assumed it would be utilized several times per year. One correction per year may not provide the degree of flexibility necessary to move a large array of projects moving forward throughout the year.

King County Road Construction Fund and Capital Improvement Program - Report No. 96-06 (Continued)

Recommendation	Status as of 3/4/99
II-3 The Road Services Division, in conjunction with the Office of Budget and Strategic Planning, should develop alternative budgeting strategies for funds allocated to projects that are strategically inactive to curtail growth of the Road Construction Fund balance. For example, funding equivalent to the amount of funding set aside for the capacity projects should be made available for alternate project activities until the negotiation of the interlocal agreements are completed.	**Implemented.** The flexible budgeting process, which can be utilized by the Division on an as-needed basis, responds to this recommendation.
III-1 The Transportation Planning Division, in conjunction with the Road Services Division and the Office of Budget and Strategic Planning, should more clearly identify and fully analyze the financing strategies and planning considerations required to reduce the projected revenue shortfall to meet the County's long-term transportation needs.	**Implemented.** The Executive Proposed 1999 Six Year Roads CIP and the flexible budgeting process address this issue. The Executive and Council are also jointly coordinating an effort to evaluate need and authorize funding strategies with elected officials from other jurisdictions within the County. This effort, Moving King County 2000, focuses on regional funding to reduce the cities' and County's projected revenue shortfalls.
III-2 The Transportation Planning Division, Road Services Division, and Office of Budget and Strategic Planning, should continue efforts to coordinate long-range transportation plans with the cities to ensure that concurrency and consistency requirements will continue to be met.	**Implemented.** The Department of Transportation is engaged in extensive regional, multi-jurisdictional discussions on strategies to support concurrency and financing of long-range transportation needs. The Transportation Planning Division has reduced the number of unfunded projects listed in the Transportation Needs Report – some projects were no longer needed and others now lie within new city boundaries – and is confirming project needs and developing community action strategies in the five highest growth areas of unincorporated King County.

DUI Offender Program - Report No. 96-08

Recommendation	Status as of 4/29/99
III-1-A The North Rehabilitation Facility (NRF) and the Department of Adult Detention (DAD) should determine which offenses are appropriate to the Driving while Under the Influence (DUI) curriculum, and should establish criteria to limit program participants.	**Implemented.** Non-DUI offenders are no longer scheduled for DUI program days at NRF. However, non-DUI offenders continue to be sentenced by the courts to serve 1- and 2-day sentences at NRF in "DUI" beds. According to NRF records, non-DUI offenders represented approximately 40% of admissions for the report-in beds during 1998.
III-1-B As further discussed in Finding/Recommendation III-2, NRF should re-evaluate the objectives and curriculum for the DUI program to provide an intensive, interactive program which more fully utilizes time available during incarceration. Specific steps should include:	**Implemented**. NRF has developed a new curriculum for 24-hour and 48-hour DUI sentences. Total program time increased from 4 hours during a 24-hour incarceration day to 6.17 and 6.42 hours per day, an increase of 54% to 60%.
• developing adequate and appropriate programming for female offenders, such as providing offender panels from the female Long-Term Resident (LTR) population;	**Implemented.** NRF reported that "on three or four days per month, all 18 DUI beds are reserved for females." On those days, female offenders from the NRF long-term resident population present the panel discussion on the consequences of DUI convictions. On most program days (when only two DUI females are scheduled), females are no longer excluded from observing the panel discussion presented by long-term resident male offenders.

DUI Offender Program - Report No. 96-08 (Continued)

Recommendation	Status as of 4/29/99
• developing a curriculum for 48-hour offenders, based on research on "hard core" and "persistent drinking drivers;"	**In Progress.** NRF reported that "24-hour and 48-hour DUI commitments are now scheduled separately and receive specialized programs. Further development of the 'persistent drinking driver' curriculum for the 48-hour commitments continues."
• developing a curriculum appropriate to drug-related driving offenses, potentially including drug possession and paraphernalia offenses.	**Implemented.** The curriculum for educational sessions for DUIs now includes all major categories of commonly abused substances including: alcohol, narcotics, cocaine, marijuana, and multiple substance use.
III-1-C NRF should also consider grouping offender sessions by type of offense such as intensive two-day programs for high BAC offenders with 48-hour sentences, or drivers with drug-related offenses, etc.	**Implemented.** Offenders sentenced to NRF are subdivided into categories requiring separate scheduling and dedication of staff resources (24-hour DUI, 48-hour DUI, 24-hour non-DUI and 48-hour non-DUI).
III-2-A NRF should develop a revised DUI program curriculum which maximizes the opportunity for assessment and motivation for change provided by the one- or two-day period of incarceration mandated for DUI offenders. In addition to current DUI curriculum elements, NRF should consider incorporating:	**In Progress.** NRF has developed a new program curriculum that increased average program time per 24 hours of incarceration from 4 to 6+ hours. NRF reports it is currently evaluating the Wm. Miller "stages of change" model of addiction treatment and other models for application to brief incarcerations.
• self-assessment or screening for substance abuse,	**In Progress**. NRF reports it will resume the practice of providing DUI offenders with a variety of self-assessment tools, such as the Michigan Alcoholism Screening Test (MAST) or Drug & Alcohol Screening Test (DAST).
• focused group discussions facilitated by a chemical dependency counselor,	**Implemented.** The revised program schedules indicate that group discussions are conducted by the chemical dependency counselor following DUI course presentations.
• review and feedback on DOL driving records,	**Partially Implemented.** NRF reported that DUI offenders are questioned about driving records during the program. However, individual DOL driving abstracts are not obtained or reviewed.
• information on community treatment resource information, and	**Implemented.** Program schedules indicated that community resource information is provided in class at the end of the first day.
• facility or community work.	**Not Implemented.** NRF has not deemed it cost-effective to require facility or community work due to the cost of supervisory personnel.
III-2-B For input during program development, NRF should consider establishing an advisory committee for the DUI program composed of representatives from the courts, Prosecuting Attorney's Office, defender organizations, and the Fircrest Campus Advisory Committee, or use existing law, safety and justice forums.	**In Progress.** The NRF response stated that "NRF will contact the Regional Law, Safety and Justice Committee and request input regarding the formation of such a committee."
III-3-A DAD and DASAS should re-institute an interagency contract to spell out program, operational and budgetary obligations for NRF.	**Implemented.** An updated Memorandum of Agreement between the Adult Detention Department and the Division of Alcohol and Substance Abuse Services was executed in April 1997, to expire December 31, 1999.
III-3-B NRF should complete the updating of Security Procedures to accurately reflect current DUI Program processes and should include a DUI Program element in the Clinical Manual.	**In Progress.** A NRF staff response indicated that security procedures and clinical manual information would be updated during the annual process beginning late June 1999.

DUI Offender Program - Report No. 96-08 (Continued)

Recommendation	Status as of 4/29/99
III-3-C NRF should implement regular monthly reporting of DUI program information. Data categories (such as age range and race) and methods of computation for indicators such as length-of-stay should be consistent with DAD statistical reports to facilitate analysis and comparison. Data categories should include all demographic data currently reported for LTR offenders, program information (court referrals, offense sentenced, scheduling data), fees collected (at full and sliding scale levels) and recidivism rate.	**In Progress.** Beginning in January 1997, the monthly NRF Statistical Report was substantially expanded to include DUI program information on demographics and utilization. Data categories currently monitored and reported include: age, race, sex, sentenced program type (24- and 48-hour DUI and non-DUI offenders), sentencing court, and no-show (FTA) status. Data consistency has improved significantly since reporting began. However, NRF does not currently report specific offenses, fee collections, recidivism rates, or compile year-to-date totals. The NRF response stated that the Department of Public Health SKIL project may "expand the technology necessary for the type of analysis and comparison recommended," and that available staff resources limit input and reporting capabilities.
IV-1-A DAD and DASAS should develop a fee schedule (with sliding scale) applicable to DUI offenders. The fee schedule with authorizing ordinance should then be submitted to the Council for consideration and adoption.	**Implemented.** Ordinance 12715 authorizing DUI fees was adopted in April 1997; the 1998 budget process established the fee schedule. Fee collection began in January 1998, and totaled $77,159 for the year. Per KCC 2.73.050, the daily housing fee for DUI offenders is equivalent to the "net maintenance fee" cost of incarceration established by jail services contracts. The daily fee is to be adjusted for offender income levels using a sliding scale.
IV-1-B NRF (in consultation with DAD) should develop a revenue analysis and expenditure plan to fund program costs for an enhanced DUI program, as a basis for assessing DUI fees. (See Recommendations III-1 and III-2.)	**Not Implemented.**
IV-1-C King County should seek clarification of the effect of the $50-per-day ceiling for fees which recover the costs of incarceration established by the 1995 amendment to RCW 10.01.160 to determine if a higher fee schedule which more accurately captures the incarceration costs for misdemeanant DUI offenders could be adopted. The Council and Executive, in consultation with the Prosecuting Attorney, may also wish to request amendatory language which lifts the $50 limit when costs exceed that amount in the 1997 Legislative Program established by motion.	**Partially Implemented.** The Prosecuting Attorney's Office issued an opinion regarding incarceration fees on February 14, 1997. The opinion concluded that although independent administrative cost recovery had been generally curtailed, existing state cost recovery laws could be implemented, specifically for offenders housed in special detention facilities and for DUI offenders. Language amending the limitations contained in RCW 10.01 and 9.94 was not pursued.
IV-2-A NRF should consider the following options to increase the use of the beds reserved for male DUI offenders:	
• initiate over-scheduling for DUI males to compensate for offenders who fail to appear;	**Not Implemented.** NRF did not view over-scheduling as a viable option, and had not explored any upward adjustment of the long-standing agreement with the community (City of Shoreline) to limit NRF bed capacity at 291 offenders, including DUIs.
• identify and re-fill slots which open due to Court-requested re-scheduling;	**Implemented.** NRF reported that scheduling staff routinely re-fill cancelled slots.
• consolidate DUI program days for males, specifically consider adding weekend programs when the NRF census is typically lower.	**In Progress.** A NRF staff response indicated that authority was requested to use DUI revenues to hire additional counseling staff and increase support staff hours to maintain and expand programming hours and allow for weekend utilization.

DUI Offender Program - Report No. 96-08 (Continued)

Recommendation	Status as of 4/29/99
IV-2-B NRF should reduce the lengthy delays for female DUI offenders in scheduling and serving DUI sentences by creating additional capacity through one or more of the following methods:	**Partially Implemented.** NRF reported that "on three or four days per month, all 18 DUI beds are reserved for females." The average waiting time for DUI females during 1998 was reduced to 3 to 4 weeks (32 days for a 24-hour sentence date and 24 days for a 48-hour sentence date), compared to 6 months in 1996. However, female offenders still waited approximately 10 days longer than male offenders to serve their sentence at NRF.
• increase the number of days per week that females are scheduled from 5 to 7;	**In Progress.** A NRF staff response indicated that authority was requested to use DUI revenues to hire additional counseling staff and increase support staff hours to maintain and expand programming hours and allow for weekend utilization.
• consider over-scheduling DUI females on historically low census days for LTR females;	**Not Implemented.** NRF did not view over-scheduling as a viable option. See discussion of the alternative method used to increase female bed capacity below.
• increase the number of female DUI beds at NRF.	**Partially Implemented.** NRF reported that capacity for female DUI offenders has been increased by reserving two to four days per month for female court referrals and housing this group in the gymnasium. See discussion associated with preceding bullet and with Recommendation IV-2-A.
IV-2-C To encourage the efficient use of DUI beds and minimize backlogs, NRF should monitor and report the average length of time from court referral to schedule date, the rate of no-show DUI offenders on a monthly basis, and total DUI bed utilization compared to dedicated beds.	**Partially Implemented.** The new reporting format for the monthly NRF Statistical Report contained improved information on days from court referral to commitment date, bed utilization by court, and FTA (no-shows). However, the report did not compile year-to-date and annual data, and does not show total utilization per month compared to dedicated beds.
IV-2-D The Division of Alcohol and Substance Abuse Services (DASAS), in consultation with DAD, should consider implementing off-site incarceration options for the DUI program as a potential means of providing community security beds in response to population pressures at the King County Correction Facility. Program responsibility could be retained by the Division of Alcohol and Substance Abuse, with NRF continuing to administer the program at an alternative site, or delegated to a contracting agency following an RFP process.	**In Progress.** The NRF response concluded, "if the benefit of off-site incarceration is expanded capacity, it may be more cost-effective to increase utilization of NRF beds to include weekends." (Currently the 18 beds are not used on weekends, resulting in approximately 1,728 unscheduled (vacant) bed days per year.)

Real Property Acquisition Practices - Report No. 96-09

Recommendation	Status as of 1/12/99
III-2-1 King County should develop written policies and procedures that guide management and staff in making temporary relocation payments to persons who are adversely impacted by government construction projects. These policies and procedures should address among other things eligibility criteria, limitation on the amounts to be paid, authority, and approval.	**In Progress**. Draft policy and procedures are under review by the Department of Construction and Facilities Management (DCFM) for amendment to current County policy.
III-2-2 King County should ensure that the practice of using public funds to dissuade members of the public from expressing their views and opinions or participating in public discussions, hearings, or other governmental processes, does not occur.	**Implemented**. Current County policies and procedures provide adequate guidance for the use of public funds.

Real Property Acquisition Practices - Report No. 96-09 (Continued)

Recommendation	Status as of 1/12/99
III-3-1 Prior to making an offer to purchase a property, the County Property Services Division should, when appropriate, conduct or secure an independent assessment and objective architectural and programmatic reviews of real property that it is interested in purchasing to ensure that the real property meets the project requirements.	**Implemented**. Purchase and sale agreements provide due diligence review of properties prior to purchase.
III-4-1 King County should review, analyze, and reconcile the real property records maintained by its Fixed Assets and Real Estate Sections. Differences should be investigated and accounting adjustments should be documented in the file.	**In progress**. Department of Transportation staff continue to research and reconcile the differences between the real property records maintained by the Department of Finance and the Real Estate Section of the Department of Transportation.
III-4-2 King County's Real Estate Section should accurately and contemporaneously record in its management information system the costs incurred and other information relevant to the acquisition of real properties.	**Implemented**.
III-4-3 King County's Fixed Asset Section should review its procedures in closing work-in-progress accounts to completed fixed asset accounts for completeness and accuracy.	**In Progress**. The Department of Transportation will work with the Department of Finance to ensure work-in-progress accounts are closed in a timely manner.
III-4-4 King County should conduct a regular physical inventory of its land and buildings and reconcile them with accounting records and records maintained by the Assessor's Office.	**Implemented**.
III-4-5 King County Property Services Division should review the Assessor's records for all real estate owned by King County and correct all names appearing as property owner to consistently reflect the name of King County or its departments that own such real property. Also, the County should consistently use the complete and legal name of King County or its Departments as the property owner on every real estate document filed with the King County Records and Election Division.	**Implemented**.
III-5-1 The Department of Transportation and the Department of Natural Resources should develop written policies and procedures that highlight the key legal acquisition policies and guidelines and prescribe additional procedures to guide management and staff in acquiring real property.	**In Progress**. The Department of Transportation currently acquires real property in accordance with the DCFM policies and procedures.
III-5-2 The Department of Natural Resources and the Real Estate Section of the Department of Transportation should develop a checklist which enumerates key procedures in acquiring real property that need to be completed, including noting the date and the signature of assigned staff, when the required procedure is accomplished. The checklist of procedures should be prominently filed in the main acquisition property files.	**In Progress**.
III-6-1 As required by State law, the County should always secure an independent appraisal of the property it is interested in acquiring when the property is worth more than $2,500, as a basis in establishing just compensation for the property.	**Not Implemented**. Auditor and auditee are in disagreement in interpreting the state law. Auditee claimed that when the next situation arises Property Services will refer the matter to the Prosecuting Attorney's Office for interpretation.

Department of Public Health Immunization Program - Report No. 96-10

Recommendation	Status as of 9/16/98
III-1-1 The Seattle-King County Department of Public Health (SKCDPH) Immunization Program should continue its efforts to attain a 90% immunization completion rate for King County's preschool-aged children.	**In Progress**. King County achieved a rate of 85% completion rate for 1997, the highest urban area in the nation. The rate for the first half of 1998 is slightly lower, but the figures are under review by Centers for Disease Control (CDC) at this time. The SKCDPH goal continues to be 90% coverage for all children in King County at age two.
III-1-2 SKCDPH should target additional education and outreach efforts toward accelerating the immunization completion rate for preschool-aged children in inner-city areas and for SKCDPH pediatric patients and clients. Priority should be given to planning and scheduling immunization services for low-income families until the immunization completion level is consistent with the general countywide immunization completion rate.	**Implemented**. The Department continues its efforts in inner city areas, including the WIC-Immunization Linkage project, education materials in 13 languages, CHILD Profile Health Promotion, vaccine distribution services, and outreach and consultation services for private providers and daycare programs. A new Health Department study shows that immunization rates for its pediatric clients are at 82%, closer to the 85% countywide rate. A key inner city private provider serving low-income families shows a rate of 78%.
III-2-1 Consistent with Recommendation III-1-2, SKCDPH should continue its efforts to improve immunization completion rates in King County, particularly in inner-city areas, to reduce vaccine-preventable disease outbreaks among King County's preschool-aged children and general County population, as well as continue surveillance and containment efforts to reduce the incidence of vaccine-preventable childhood diseases in King County consistent with the year 2000 disease reduction objectives.	**Implemented**. Surveillance and containment efforts continue as well. The Department is on target for reaching year 2000 objectives. King County has had a two-year outbreak of pertussis, with approximately 200 cases per year. The outbreak is due to transmission from adult carriers, for whom no vaccine is available in the U.S. SKCDPH Communicable Disease program staff reported on pertussis to the National Immunization Conference as an invitee from Centers for Disease Control, representing an urban area acknowledged as among the best in pertussis surveillance and control efforts.
III-3-1 The SKCDPH Immunization Program should continue to work toward full compliance with the national standards for pediatric immunization practices and minimize missed opportunities to immunize King County's preschool-aged children. Efforts should focus on educating appropriate clinic personnel to thoroughly screen for needed vaccinations and training all clinic-based nursing personnel to provide required immunizations during the same visit.	**Implemented**. SKCDPH continues to adhere to the national standards for pediatric immunization practice. The latest figure for missed opportunities for simultaneous immunizations is only 2%, as good as any private practice. The Department conducts yearly half-day workshops for immunization provider staff, at which the national standards are emphasized including screening of all patients for immunization needs. SKCDPH conducts yearly quality assurance review of immunization records and meet with staff at each clinic site to review the results. Monthly meetings are held with staff from each site to update them on new procedures and resolve issues, and a core training procedure has been implemented for all new clinic staff.
III-3-2 The SKCDPH Immunization Program should fully implement CHILD Profile, train immunization clinic personnel to complete individual client immunization records on CHILD Profile, and conduct semi-annual assessments of SKCDPH clinic practices at each Health Service Center.	**Implemented**. SKCDPH continues to train providers to use its local interface to CHILD Profile (Seattle King County Immunization Information System – SKIIS). CHILD Profile/SKIIS is fully implemented in each SKCDPH clinic site. Immunization clinics staff were trained in its use. The Department has conducted semi-annual assessments during the past three years.
III-4-1 SKCDPH should continue to develop child care health assessment procedures and technical guidelines for public health nursing personnel. Greater emphasis should be placed on vaccine-preventable diseases and the national, State, and SKCDPH goal to improve the immunization completion rates for King County children enrolled in the State-licensed child care centers and day care homes.	**Implemented**. Child care health assessment procedures and technical guidelines for public health nursing personnel are developed and used, and include routine screening for immunization needs. The Keep On Track Program supplies all child care providers with materials that describe requirements, assists in tracking immunization records, and educates parents. A letter was mailed to all child care providers in the county in 1996, signed by Washington State Department of Public Health (DOH) and SKCDPH representatives, clarifying roles and responsibilities per this recommendation.

Department of Public Health Immunization Program - Report No. 96-10 (Continued)

Recommendation	Status as of 9/16/98
III-4-2 SKCDPH, in cooperation with the Washington State Department of Public Health, should clarify roles and responsibilities for the enforcement of the State law requiring licensed child care providers to maintain documentation that all children are fully immunized.	**Implemented**. Washington State DOH continues to enforce the law, whereas SKCDPH provides a support role to child care providers as resources allow. A letter was mailed to all child care providers in December 1996, signed by DOH and SKCDPH representatives, clarifying roles and responsibilities per this recommendation.
III-5-1 SKCDPH, in cooperation with the Snohomish County Health District, should continue its effort to fully implement the CHILD Profile immunization registry. Given the lower than average immunization coverage levels for SKCDPH pediatric clients and primary care clients, priority should be given to implementing the registry in SKCDPH Health Service Centers.	**In Progress**. In partnership with Snohomish Health District and DOH, SKCDPH continues to expand CHILD Profile registry. The Department developed a new partnership with a private firm to conduct marketing activities and improve software and access to CHILD Profile database, and continues to enroll providers and to develop software improvements such as a recall and reminder system and vaccine usage report. The Health Promotion portion of CHILD Profile (immunization reminders and child health information in regularly timed mailings) was expanded statewide in 1998, and is used at all SKCDPH sites.
III-5-2 SKCDPH, in cooperation with the Snohomish County Health District, should fully train immunization personnel to use the immunization registry to ensure the accuracy and completeness of the immunization data maintained for its pediatric and primary care clients and to have a solid foundation for an effective recall/reminder system. In addition, semi-annual immunization assessments should be conducted as recommended by the Standards for Pediatric Immunization Practices.	**Implemented.** The CHILD Profile program has hired a Quality Assurance Manager to coordinate support and training efforts for providers. The new partnerships with a private company, to recruit providers and enhance the software and access to CHILD Profile, will make it easier for providers. SKCDPH continues to train all of its providers to use the local SKIIS interface and semi-annual immunization assessments have been conducted the past three years.
III-5-3 SKCDPH should actively market the CHILD Profile immunization registry to other public and private health care providers, particularly to those providers in urban areas serving a high concentration of low-income families, to eliminate missed opportunities and to improve immunization coverage for low income preschool-aged children to a level consistent with the general King County rate.	**Implemented.** CHILD Profile mailed marketing packets to all providers in King County in 1996 and 1997. In addition, SKCDPH signed an agreement with a private firm to market CHILD Profile to private providers. Informal marketing activities continue with area providers. CHILD Profile was expanded statewide, so that providers in other counties are now linking to CHILD Profile.
IV-1-1 The SKCDPH Immunization Program, in cooperation with top department management and the Health Service Center administrators, should establish stronger management and program controls for pediatric immunization services. The improved controls should focus on more effective implementation and integration of clinic services and resources to ensure that all SKCDPH pediatric clients are fully immunized prior to leaving the Health Service Center. In addition, the SKCDPH Immunization Program should develop a mechanism to provide for accurate information and continuous monitoring and reporting of the immunization status for SKCDPH pediatric client (i.e., fully implement CHILD Profile).	**Implemented.** Each clinic has made a strong effort to integrate immunizations into pediatric and family health services wherever possible. CHILD Profile is fully implemented and available in every clinic site, and staff has been trained in its use in all immunization clinics and is in process for staff of pediatric and family health clinics. Rates for missed opportunities for simultaneous immunization have dropped to 2%, as low as the rate for any private provider clinic. Overall immunization coverage rates for pediatric clients have increased to approximately 82% according to a new SKCDPH study, ranging from 75% to 90%.
IV-1-2 The SKCDPH Immunization Program, in cooperation with top department management and Health Service Center administrators, should prioritize than target annual resource allocation to immunization clinics that serve more low-income, high-risk, preschool-aged clients as well as those clinics with a large percentage of incompletely immunized pediatric clients.	**Not applicable.** The recommendation primarily referred to allocations of Immunization Action Plan funds. In 1995 and 1996, the Immunization Action Plan grant to King County was reduced by $950,000 (70%). Thus, allocations to district sites were curtailed to only the WIC/Immunization Linkage project. Allocations and sites chosen were based on the highest number of WIC families served, as mandated by DOH and CDC. A new study conducted by the SKCDPH shows high coverage rates in each of its clinics, ranging from 75-90%.

Department of Public Health Immunization Program - Report No. 96-10 (Continued)

Recommendation	Status as of 9/16/98
IV-2-1 The SKCDPH Immunization Program should improve its internal controls to ensure that publicly-funded vaccines are appropriately safeguarded and to reduce potential loss exposure. Periodic on-site reviews of the Vaccine Distribution Program should be completed by SKCDPH management along with an annual independent count of the vaccine inventory.	**Implemented.** SKCDPH reduced its vaccine inventory by 90% and contracted with a private firm for storage and distribution of vaccine to private providers throughout the county and to its health clinic sites. The Department established policies and procedures for handling vaccine at each site. DOH conducts a yearly audit that includes review of the procedures and implementation, and SKCDPH is compliant. In terms of accountability of all vaccines, SKCDPH is at 100% with new procedures established in April 1998.
IV-3-1 The SKCDPH Immunization Program, in cooperation with the Health Service Centers, should conduct an immunization clinic consumer satisfaction survey in each of the Health Service Centers. Immunization clients should be specifically asked to comment on the availability and accessibility of SKCDPH services.	**Implemented.** A client satisfaction survey was completed in 1996 by the department about all services including immunizations. All sites surveyed produced similar glowing reports from clients. Currently a new survey is being conducted by SKCDPH Quality Programs and Practice (QPP) staff in two clinic sites.
IV-3-2 SKCDPH should conduct a study on waiting times for Health Service Center immunization services. The number of clients who are denied service or fail to return for delayed appointments should also be determined. Specific recommendations for improving clinical immunization services should be incorporated into the study with a timeline for implementation.	**Not Implemented.** SKCDPH determined that a study on waiting times was not necessary. Instead, all but two Health Department clinic sites have changed to a system whereby appointments are available as well as walk-ins for immunizations. Empty slots are available in the appointment system for walk-ins. This system is much more efficient for utilizing staff resources and eliminating long waits for clients.
IV-3-3 SKCDPH management and Health Service Center administrators should ensure that immunization services are available throughout regular hours of operation and the hours of operation should be expanded into the evening at least one day a week in each of the four SKCDPH health service regions.	**Partially Implemented.** Generally all regions and all sites have fulltime weekday hours for immunizations. All but one region has evening hours available. SKCDPH was recently commended by the Department of Health for its wide range of clinic hours.
IV-3-4 The SKCDPH Immunization Program should ensure that immunization services are coordinated with other SKCDPH health services, and that preschool-aged clients who enter the clinic for other health services are screened for immunization status and given priority for required immunization services.	**In Progress.** While services were generally integrated, SKCDPH is in the process of making this integration even more routine and easy for staff. CHILD Profile is now available at each of the clinic sites with the SKIIS interface mentioned above. The Department has the capability for other services to screen for immunizations, immunize and make necessary referrals. The Department trained all immunization clinic staff and some WIC staff to use SKIIS, and began training pediatric, family planning and other WIC staff.
IV-3-5 The SKCDPH Immunization Program should factor in immunization clinic services availability and accessibility (health service coordination, clinic hours, etc.) in determining future allocations of Immunization Action Plan grants to SKCDPH's four health service regions as well as to the ten Health Service Centers.	**Not Applicable.** Between 1995 and 1996, the Immunization Action Plan grant to King County was reduced by $950,000 (70%). Thus, allocations to district sites were curtailed to include only the WIC/Immunization Linkage project. Allocations and sites chosen are based on the highest number of WIC families served, as mandated by DOH and CDC.

APPENDIX 4

AUDIT RECOMMENDATION IMPLEMENTATION

1997 AUDITS

Report	Implemented	In Progress	Partially Implemented	Not Implemented	Not Applicable	TOTAL
King County Employee Benefits Program (Management Letter)	0 0%	1 50%	1 50%	0 0%	0 0%	2
King County Methadone Treatment Programs (97-01)	0 0%	5 100%	0 0%	0 0%	0 0%	5
Department of Public Health Immunization Program Follow-Up (Management Letter)	2 67%	1 33%	0 0%	0 0%	0 0%	3
Criminal Justice-Funded DPS Staffing (97-02)	3 100%	0 0%	0 0%	0 0%	0 0%	3
Animal Control Section Collection Practices & Interlocal Services (97-04)	4 40%	5 50%	0 0%	1 10%	0 0%	10
King County Contract for Sobering Services (97-05)	14 93%	0 0%	1 7%	0 0%	0 0%	15
Office of Civil Rights Enforcement Case Management (97-06)	1 25%	3 75%	0 0%	0 0%	0 0%	4
Neighborhood Drainage Assistance Program-Coordination of Work Among Agencies (97-07)	4 100%	0 0%	0 0%	0 0%	0 0%	4
Surface Water Management Program (97-08)	3 38%	3 38%	2 25%	0 0%	0 0%	8
Major Maintenance Reserve Fund #3421 (Management Letter)	1 13%	6 75%	0 0%	1 13%	0 0%	8
Motor Pool (97-09)	6 100%	0 0%	0 0%	0 0%	0 0%	6
TOTAL	**38** **56%**	**24** **35%**	**4** **6%**	**2** **3%**	**0** **0%**	**68**

Not all percentages total 100% due to rounding.

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King County Employee Benefits - Management Letter Dated January 25, 1997

Recommendation	Status as of 9/16/98
The Office of Human Resource Management (OHRM) should explore low-cost options to make comprehensive employee benefits information available to all King County employees using both printed and electronic resources (OHRM public folder on the County's Exchange system). Along with the identification of benefits, OHRM should specify the responsible agency and contact person to ensure that employees have knowledge of and easy access to County benefits information.	**In Progress**. OHRM provides insured benefits information and forms to every benefits-eligible employee annually. OHRM also developed a comprehensive set of benefits information and forms for the Intranet, which will be posted when the County makes a decision on format standards. In 1998, OHRM began sending an annual mailer to employee's homes featuring non-insured benefits, and is developing a poster system to regularly remind employees at all work sites of specific benefits. OHRM also produced a new draft of the Employee's Guidebook describing the full-range of County benefits, including leave benefits, that will be disseminated to all employees in the near future.
OHRM should contractually require (and enforce) all insurance benefit providers to provide annual utilization data for both employees and their dependents. The OHRM Benefits and Well-Being Division, in cooperation with King County Payroll and other operating agencies administering non-leave benefits, should also report annual utilization rates to the Metropolitan King County Council during the annual budget process. In addition, OHRM Benefits and Well-Being Division should explore opportunities to reduce or eliminate some infrequently utilized benefits to offset anticipated cost increases for the County's 1998 insurance benefits.	**Partially Implemented.** OHRM does have utilization data for some providers, which is provided to the Budget Office and County Council. OHRM has not explored opportunities to reduce or eliminate some infrequently utilized benefits because benefit changes must be negotiated with the unions and within the plans themselves. Under Washington State law, once a specific benefit has been put into an insured plan, it cannot be removed. Also, non-used benefits do not contribute to the overall cost of County benefits since costs/premiums are based on actual utilization.

King County Methadone Treatment Programs - Report No. 97-01

Recommendation	Status as of 11/16/99
V-1 The Division of Alcohol and Substance Abuse Services (DASAS) should require a minimum 21-day financial detoxification schedule in its licensing agreement with all of the methadone clinics in King County. DASAS also should pursue the addition of this schedule to State regulations.	**In Progress**. The Division of Mental Health, Chemical Abuse and Dependency Services (MHCADS) has discussed this change in practice with contract agencies and they are looking at procedures to implement the recommendation. Because of the financial implications of the change, the division is moving to make this change cooperatively with the providers. **NOTE**: As the result of a major reorganization in 1999, DASAS became part of the new Division of Mental Health, Chemical Abuse and Dependency Services in the Department of Community and Human Services. Implementation of the audit recommendations is now the responsibility of MHCADS.
VI-1 DASAS should institute requirements for regular performance reports, including both information on treatment components and outcomes, as part of its contract with providers. The reports should contain, at a minimum, the following information: 3-month, 6-month, and 1-year retention rates of patients; urinalysis results of patients; distribution of methadone dose levels; number and type of clinic discharges; the number of clients referred to additional services (e.g., mental health, vocational), either on-site or at another location; and the number of patients actually utilizing those referral services.	**In Progress**. MHCADS is adding reporting language to its contracts with contract clinics, which will be renewed in January 2000, to begin collecting the recommended performance reporting information. The target date is January 1, 2000.

King County Methadone Treatment Programs - Report No. 97-01 (Continued)

Recommendation	Status as of 11/16/99
VI-2 DASAS, in conjunction with the clinics, should develop specific patient outcomes (e.g., employment) to be included in the performance reports to DASAS. These outcomes should be recorded in the patient files at regular intervals (e.g., at the 90-day chart review).	**In Progress**. MHCADS is developing patient outcomes for inclusion in year 2000 contracts and setting up work groups with provider and other stakeholder participation to develop outcome measures for all programs. The target date for new outcome measures is June 30, 2000.
VI-3 DASAS should use these performance reports and patient outcomes to develop outcome-based performance standards for the methadone programs. These standards should be included in future contracts between King County and the methadone programs, and be tailored to each clinic based on the clinic's past performance.	**In Progress**. The first step in the process – identifying the areas for performance standards and developing the reporting process – is underway. MHCADS has not yet implemented new outcome-based standards as a part of contract requirements. This is the goal for methadone treatment programs.
VI-4 DASAS should increase its monitoring of patient files to ensure that 1) treatment plans tailored to the individual patient are developed; 2) appropriate and timely referrals for patients are made; 3) follow-up on the treatment of identified patient needs is conducted; 4) counseling sessions address the patient's treatment plan; 5) the content and frequency of counseling sessions are documented; and 6) the patient outcomes in Recommendation VI-2 are clearly and consistently recorded.	**In Progress**. MHCADS is in the process of developing a monitoring procedure and standardized file review instrument which will look specifically at the recommended monitoring areas. The target date is June 30, 2000.

Department of Public Health Immunization Program Follow-Up - Management Letter Dated May 8, 1997

Recommendation	Status as of 9/15/98
1. The Seattle-King County Department of Public Health (SKCDPH) Immunization Program management and SKCDPH Regional Administrators develop and improved management control system, including staff timesheets, that allow immunization resources and costs for the various immunization services (e.g., general, travel, occupational) to be clearly isolated.	**In Progress.** In 1997 SKCDPH conducted a two-week time study and analyzed other costs to assure that travel immunizations were cost efficient. In spring 1998 the Department developed and piloted a system to distinguish costs for pediatric, travel, occupational, outbreak, and general immunizations. In October 1998 SKCDPH plans to begin semi-annual assessment of costs by these categories.
2. SKCDPH management should ensure that future budgetary and resource allocation decisions are consistent with the purpose of funding sources in addition to general community and specific public health client needs.	**Implemented**. All funding source contractual requirements have been met. Allocation decisions are based on grant guidelines and recommendations of local and national studies for effectiveness in raising immunization coverage rates. For calendar year 1997, immunization rates in King County were highest for large urban areas in the nation.

Department of Public Health Immunization Program Follow-Up - Management Letter Dated May 8, 1997 (Continued)

Recommendation	Status as of 9/15/98
3. SKCDPH management should review the current allocation of resources to SKCDPH Immunization Clinics and other programs to ensure that sufficient resources are allocated to improve the immunization completion rate for SKCDPH preschool-aged clients to a level that is consistent with preschool-aged children in the general King County population.	**Implemented**. SKCDPH client immunization rates are now similar to Countywide immunization rates. A new Health Department study shows that immunization coverage rates for Health Department pediatric clients (at age two) are at 82%, similar to the countywide rate of approximately 85%. (An exact comparison between Health Department client rates and the countywide rate cannot be done due to different study methodologies.)

Criminal Justice-Funded DPS Staffing - Report No. 97-02

Recommendation	Status as of 3/17/99
1-1 The Department of Public Safety **(**DPS) should assign and record personnel with their appropriate functional assignment to ARMS and other criminal justice records to clearly demonstrate compliance to criminal justice (Ordinance No. 9586 and annual budget) mandates to fill specific functional categories.	**Implemented**. Five new cost centers have been created in the Sheriff's (Dept. #201) portion of the Criminal Justice Fund (#102), such as "patrol support" and "traffic support" to more clearly demonstrate the functional assignment of Sheriff's staff funded through the Criminal Justice Fund. **NOTE**: The Department of Public Safety is now the Sheriff's Office.
1-2 DPS should properly reflect the allocation of revenues from traffic fines to the CJ Fund to demonstrate compliance to the accounting principle of matching revenues to expenditures. Thus, revenues from traffic fines allocated to the Criminal Justice Fund may need to be reduced or eliminated.	**Implemented**. Commissioned staff assigned to traffic enforcement are recorded in the traffic support portion of the CJ Fund. Additionally, the Budget and Finance Section of the Sheriff's Office performs a year-end reconciliation to demonstrate that expenditures for traffic enforcement (officers) are matched to the traffic fines revenues.
2-1 DPS should initiate a formal system to capture actual staffing data, categorized by function, and compare the result to planned staffing levels for all divisions and precincts. However, prior to implementation, a consistent report format should be designed for all the Department's operations.	**Implemented**. A consistent report format to collect planned and actual staffing data for the commissioned staff has been prepared. The data from various operations (all divisions and precincts) are summarized into a monthly Staffing and Vacancy Report.

Animal Control Section Collection Practices & Interlocal Services - Report No. 97-04

Recommendation	Status as of 1/13/99
2-1 The Animal Control Section should clearly incorporate in its written policies and procedures requirements that daily cash register tapes and voided receipts, with adequate explanations for their cancellation, should be attached to the daily operations recaps to document the amount of fees collected and any adjustments, and that the collections should be deposited daily, but no later than a banking day from the date of collection.	**In Progress**.
2-2 The Animal Control Section's supervisor responsible for reviewing the daily operations recaps should consistently and carefully review the daily recaps and other cashiering records to ensure compliance with established policies and procedures and improve accountability and control. The supervisor should ensure that:	**Implemented**.

Animal Control Section Collection Practices & Interlocal Services - Report No. 97-04 (Continued)

Recommendation	Status as of 1/13/99
• Voided cash register receipts are adequately explained and attached to daily operations recaps. • Cash register tapes are attached to daily operations recaps. • Collections by field officers and inspectors are deposited in the bank during the day of collection or at least a banking day after the date of collection. • License tags are issued sequentially.	
2-2-A The Animal Control Shelters in Kent and Kirkland (currently in Bellevue) should always inform the office technician at the Downtown Main Office of the transfers and custodial changes of license tags assigned to field staff.	**Implemented.**
2-3 The office technician at the downtown Seattle office should consistently follow up with the incorporated cities and non-profit organizations that sell pet licenses to transmit to the County the daily recaps and payments no later than the 15th day of the following month.	**In Progress.**
3-1 The Licensing and Regulatory Services Division should prohibit its field officers and inspectors from collecting cash from pet owners and businesses in order to minimize the risk to their personal safety and lessen exposure of collections to the risk of loss or irregularities.	**Implemented.**
3-2 The Licensing and Regulatory Services Division should place a bold imprint "Check Only" on official receipts to notify pet owners and businesses that field officers and inspectors are only allowed to receive checks, drafts, or money orders.	**In Progress**. The Division will implement the recommendation after current supplies are used up.
4-1 The Licensing and Regulatory Services Division and the Department of Finance should review the procedures in accounting for license fees, deposits, and refunds in 1995 and 1996, and prepare entries to correct accounting errors.	**Implemented**.
5-1 The Licensing and Regulatory Services Division should study the option of allowing pet owners to purchase pet licenses that expire in two years from month of issue and report the results of their study, including the options, fee structures and other related recommendations, to the Metropolitan King County Council.	**In Progress**. The Division learned that the City of Seattle Animal Control might abolish the once-every-two-year licensing and maintain an annual pet licensing**.**
6-1 The Licensing and Regulatory Services Division and the Department of Finance should recognize public contributions as revenue, "Contribution and Donation/Private Source" (Account No. 36700) instead of crediting them to the Miscellaneous Trust Fund in the accounting system. The accumulated amount of contributions in the Miscellaneous Trust Fund should be made available for appropriation in the next budget process.	**Not Implemented**. The Division still maintained the same accounting procedures.
7-1 The County should consider reviewing its funding policies to ensure full recovery of costs in providing animal control services to residents of incorporated cities.	**In Progress**. The County Council passed ordinance 13340 requiring the executive to negotiate new or amended interlocal agreements with suburban cities to cover the costs of the county's animal control services. Such agreements shall be effective by January 1, 2000.

King County Contract for Sobering Services - Report No. 97-05

Recommendation	Status as of 9/15/98
1-1 The Sound Recovery Center should develop, for review and approval by the Division of Alcoholism and Substance Abuse (DASAS), comprehensive policies and protocols for the sobering center that include more stringent admission criteria (e.g., clearly established parameters for client breath alcohol levels as well as vital signs); guidelines for routine monitoring and repeated breath alcohol and vital sign assessments during the clients' stay; and step-by-step guidelines for performing routine procedures.	**Implemented.** Working in conjunction with Harborview, Detox, and the Department's Medical Director, DASAS and Central Seattle Recovery Center established protocols responsive to the recommendations. Upper and lower parameters for vital signs, and blood alcohol levels, are clearly outlined and monitoring protocols and techniques are well defined. **NOTE**: All responses refer to the sobering program as now operated by Central Seattle Recovery Center (CSRC) or as planned for in the Dutch Shisler Center.
1-2 Sound Recovery Center should disseminate the comprehensive policies and protocols to all sobering workers and discuss them at staff meetings to ensure that the policies and procedures are fully understood and adhered to by all staff.	**Implemented.** The policies, procedures and protocols are on site and available to all staff. New staff are oriented to this document by the Sobering Manager, a master's level RN.
1-3 Sound Recovery Center should rearrange staff or reconfigure the physical structure of its sobering facility (e.g., remove walls, install windows, etc.) so that sobering workers have visual access to the men's and women's sleeping areas at all times.	**Implemented.** In the Dutch Shisler Center, the three sobering rooms are visible through a window in the monitoring room and through cameras in each room.
1-4 Sound Recovery Center should provide better management and on-site supervision, and DASAS should provide better oversight of the County's contractual sobering operations so that full compliance with all contractual requirements is achieved.	**Implemented.** While the new sobering contract is now with CSRC, DASAS will have a Program Coordinator on site full-time in the new sobering center to assure contract compliance.
2-1 In developing a comprehensive policies and procedures manual to strengthen the sobering center operations, Sound Recovery Center should carefully review and consider incorporating the policies and procedures established by the model sobering programs until more experience is gained locally in sobering operations.	**Implemented.** The current sobering program has incorporated the recommendations from the study in its policies and procedures. The Dutch Shisler Center has both incorporated the recommendations from the study and modeled the program on the Hooper Center. Both sets of policies have been enhanced based on input from medical personnel and others familiar with serving the chronic public inebriate population.
2-2 Sound Recovery Center should routinely discuss client records and case consultations during staff meetings to reinforce the importance of team and Harborview Medical Center consultations in daily practice, so that clients with abnormal signs and symptoms are appropriately referred to HMC for medical evaluation. The roles of clients, staff, and qualified medical resources in determining the appropriateness of a medical referral should also be clarified.	**Implemented.** CSRC currently has a master's level RN as the site manager and has a well-established relationship with Harborview through its operation of the county contracted detoxification facility. The protocol for referring a client to a higher level of care is clearly outlined in the policies and procedures document.
2-3 DASAS and Seattle-King County Department of Public Health officials should encourage Sound Recovery's full compliance with all contractual requirements through regular monitoring of the Sound Recovery Center's sobering operations, clear communications regarding required operational improvements, and immediate corrective action for unsatisfactory work performance.	**Implemented.** The current contract with CSRC requires monthly site visits. CSRC has been participating in regular meetings with DASAS and Harborview to discuss the sobering operations. The new sobering center will continue these types of meetings and there will be a DASAS Program Coordinator on site full time to monitor the operation.
3-1 Sound Recovery Center should develop and disseminate detailed policy and procedures manuals specific to sobering operations for all staff to provide easy reference to operating requirements. Admission standards should also be clearly posted in the intake area. Additionally, program standards for breath alcohol levels and vital signs should be written on each intake form for easy reference during the admissions process.	**Implemented.** CSRC has provided the staff at the sobering center with the attached policies and procedures. Staff are continually trained on these and they are readily available in the intake area.

King County Contract for Sobering Services - Report No. 97-05 (Continued)

Recommendation	Status as of 9/15/98
3-2 Sound Recovery Sobering Center should revise its training procedures so that intake assessment, monitoring, referrals, and documentation practices are formally reviewed with staff on an ongoing basis, and should monitor staff practices and client records to ensure that all staff are effectively trained.	**Implemented.** The current sobering contract and the contract for the Dutch Shisler Center require a training plan and documentation of staff attendance at trainings. DASAS staff in collaboration with the sobering center management regularly monitor staff practices and review client records.
3-3 Sound Recovery Center should co-locate sobering services with a medical detoxification service, or replace the sobering supervisor and lead worker positions with personnel that are medically trained (EMT, LPN, etc.) to provide oversight of other staff and make rapid and appropriate assessments in medical emergencies.	**Partially Implemented.** The current sobering center has a registered nurse as the site manager as will the new center. There is currently also at least one EMT trained staff person per shift and this staffing will continue in the new center. Additionally, the Emergency Services Patrol van drivers who transport clients to the center will be EMT trained. CSRC also operates the detoxification facility at a nearby location. The medical staff there is available as consultation when needed.
3-4 The Sound Recovery Center should immediately complete background investigations and reference verifications for all employees who are hired to work in the sobering facility.	**Implemented.** Both the current and the new contract require background checks of all staff and for verification of the check to be kept on site in the personnel files.
3-5 Client records should be organized in accordance with the contractual requirements (one file per client) and be organized chronologically within each file to provide easy access to client records. Sound Recovery Center should also establish a policy on notations for late entries to client records, and clearly indicate how and when corrections or new entries should be made to avoid later confusion.	**Implemented.** Records are now required to be kept following generally accepted medical records filing and documentation systems.
4-1 Sound Recovery Center should develop specific record management procedures that are consistent with the DASAS contract and provide appropriate training for all staff responsible for record-keeping activities.	**Implemented.** The sobering program is subject to the same records keeping policy as other contractors, which includes a requirement to report client data on the State's TARGET database for all publicly funded drug and alcohol service agencies.
4-2 Sound Recovery Center should verify that management reports submitted to DASAS are accurate (i.e., no arithmetic errors and duplicated client counts). In addition, the Sound Recovery Center should ensure that the management reports reconcile, or describe the basis for differences if the reports do not reconcile.	**Implemented.** Management reports from CSRC meet the division standard for accuracy.
4-3 DASAS should conduct an audit of Sound Recovery Center's management controls and record-keeping practices to ensure the accuracy of reports and that Sound Recovery Center has met the established monthly performance objectives. If Sound Recovery Center is unable to meet the established performance objectives; the cause of non-compliance should be documented.	**Implemented.** CSRC has met or exceeded performance objectives. Record keeping practices are in compliance with the contract. The DASAS Program Coordinator at the new sobering center will be responsible for the monitoring of management controls and ensuring accurate record keeping and reports.

Office of Civil Rights Enforcement Case Management - Report No. 97-06

Recommendation	Status as of 3/29/99
2-1 The Office of Civil Rights Enforcement (OCRE) should review the civil rights ordinances to identify inconsistencies among civil rights protections afforded under the County's laws. If considered appropriate, the Executive should propose amendments to the current ordinances to achieve consistent application of protections afforded under the County's Civil Rights laws.	**In Progress**. OCRE is working with Council staff (for the Management, Labor and Customer Services Committee) and a citizen's group to review and update the civil rights ordinances. Necessary revisions, including the outdated references, are expected to be addressed through this process.
2-2 OCRE should review the civil rights ordinances to identify outdated references to the agencies and/or titles. Such outdated references should be revised through proposed amendments to the ordinances to place "Executive, or designee" with the administrative responsibility so that the need to constantly update the references are avoided in the future.	**In Progress**. See above.
3-1 OCRE should develop and implement a more effective case management system. Such a system should have a clear definition of the requirements and, also, planned completion dates, and adequate reporting procedures.	**Implemented**. A case management system, including case timelines, milestones, case status report, check lists, etc., has been developed to compare planned vs. actual progress.
3-2 OCRE should compile the various SOP provisions, flow charts, checklists, example worksheets, and correspondences into a "procedures" manual which addresses the investigative and settlement process common to the various "Civil Rights" ordinances.	**In Progress**. OCRE is in the final phase of combined training/focus group sessions in which the staff discusses the specific office procedures. Agreed-on procedures are reduced to writing and being compiled as the "procedures" manual by the manager.

Neighborhood Drainage Assistance Program - Coordination of Work Among Agencies - Report No. 97-07

Recommendation	Status as of 1/28/99
1 The Division of Surface Water Management (SWM) should continue to review drainage complaints previously rejected as "private property problems," and not eligible for County assistance, for possible assistance through the NDAP.	**Implemented**. The Water and Land Resources Division compiled a list of complaints closed in previous years that were slated for re-examination in 1999. **NOTE:** The SWM Program is now administered by the Water and Land Resources Division in the Department of Natural Resources.
2 The Department of Development and Envronemental Services (DDES) should evaluate the impact of Ordinance 12196 in 1998 to determine whether the intent of the legislation is being met and to determine amendments which may be necessary.	**Implemented.**
4-1 SWM should determine and define documentation required to be maintained for each type of project.	**Implemented**. A checklist for project file documentation has been developed.
4-2 SWM should include in each file a chronological summary of activities related to the project. A checklist of what should be included in the project files would be helpful in assuring complete documentation.	**Implemented**. See above.

Surface Water Management Program - Report No. 97-08

Recommendation	Status as of 3/31/99
2-2-1 The Surface Water Management (SWM) Program should re-examine its service charge rate to ensure that it fairly reflects approved program elements and associated actual and forecasted expenditure levels. Subsequently, SWM should present the rate and the underlying program elements to the Council for its review and approval.	**In Progress**. The SWM Program is reviewing program elements and related expenditures, including such issues as ESA impact(s) and service area(s). **NOTE**: The SWM Program is now administered by the Water and Land Resources Division in the Department of Natural Resources.
2-4-1 SWM Program staff should use more reasonable estimates of other revenue items, particularly investment interest where a solid basis of estimating exists and is not affected by external factors.	**Implemented**. The SWM Program has reviewed the other revenue items. In particular, investment interest is now forecast at a substantially higher level ($400,000 for 1999).
3-1-1 The SWM Program should improve its efforts to forecast expenditure levels, so that the forecasted fund levels are fairly stated for subsequent years' decision-making purposes.	**In Progress**. The SWM Program recognizes the need for improved forecast of expenditures and, consequently, the fund balance. Management expects further improvement in their ability to manage financial data after the new Core Financial System has been implemented.
3-1-2 The SWM Program, with the concurrence and the approval of the Council, should allocate, at a minimum, the capital transfer amounts as recommended in its own policy statement.	**Implemented**. The SWM Program transfers $900,000 ($1 million less $100,000 for NDAP purposes) for pay-as-you-go projects from the operating fund on annual basis.
3-2-1 The SWM Program should improve its estimates in the CIP fund financial plans to more accurately portray expenditure levels and fund balance by showing both the expected spending (expenditures) and unused appropriation, so that the level of estimated project spending and the fund balance can be more fairly reflected.	**Partially Implemented.** The SWM Program recognizes the need to better portray the spending level and available fund balance data. However, such a change would require a change in the presentation format for all county agencies. Thus, SWM intends to work with the Budget Office to address the issue through revisions in the financial plan format and/or other means, such as a more readily available CIP Reconciliation Report.
3-2-2 The SWM Program, if considered appropriate by the Executive and approved by the Council, should accelerate the construction of bond funded CIP projects in order to minimize further arbitrage rebate liability.	**Partially Implemented.** SWM recognizes the need to address more timely construction of CIP projects. However, they contend (and audit staff concur) that there is no out-of-pocket liability since any excess earnings are accrued to recognize the potential rebate.
4-2 The SWM Program should track and compile costs incurred for any specific, major "work product" item, such as basin plans. Costs should be compared with any estimates included in official document(s) to determine the cost-effectiveness of such efforts and for on-going cost control purposes. These costs should be reported to the Executive and the Council as one of the indicators of the agency's performance.	**Implemented.** SWM has established control over and tracks expenditures for new, major work products such as the Watershed Forum expenses.
4-4 The SWM Program should clearly track "reprogramming" of bond proceeds allocated to its CIP projects, prepare separate documents detailing the changes and present the same to the County Council for approval by ordinance.	**In Progress.** The SWM Program intends to work with the Budget Office to address the issue. Also, the issue is expected to be addressed on a county-wide basis by the Budget Office when the Auditor's Office report on "Capital Projects Financed by Bonds," which addresses this issue, is released.

Major Maintenance Reserve Fund #3421 – Management Letter Dated November 17, 1997

Recommendation	Status as of 5/31/99
1-1 The Executive branch should evaluate the revenue generating potential (including legal constraints) of each financing method for the Major Maintenance Reserve Fund (MMRF) listed in KCC 4.08.250 and prepare an implementation plan, or propose a viable policy alternative which accomplishes the intended objective. A report containing the results of the review, implementation plan, and recommended policy alternatives, if any, (including proposed amendments to KCC 4.08.250) should be transmitted to the Council for review and approval.	**In Progress.** The executive branch transmitted four products in response to the auditor letter: a MMRF Project Workplan to implement auditor recommendations (January 1998); a MMRF Proposal (June 1998); 1999 budget proposals (October 1998); and a legislative package consisting of Proposed Ordinance 99-055, Proposed Motion 99-056, and attachments (January 1999). Attachments included: A) prioritized list for projects identified in the MMRF project plan for 1999-2000, B) current MMRF financial plan, C) proposed ordinance incorporating recommended changes to KCC 4.08.250, and D) proposed accounting model to track revenues and expenditures. The proposed motion was adopted in April 1999 (Motion 10662). The proposed ordinance would revise KCC 4.08.250 to establish building-by-building charges as the MMRF primary financing method, repealing unused financing options. It is awaiting consideration by the Council.
1-2 The Council may wish to proviso the 1998 proposed County budget to require a due date and specify the scope for review, conditioning the release of part of the 1998 appropriation on completion of the review.	**Implemented (in 1999).** The 1999 Budget (Ordinance13340), Section 119, contained a proviso that prohibited expenditures from the MMRF appropriation to CIP projects, pending Council approval (by motion) of an executive report that completed the 1998 MMRF Project Workplan. An executive report package generally consistent with the proviso's requirements was transmitted in January 1999.
2-1 The Executive branch should develop an implementation plan for the MMRF provisions established by KCC 4.08.250 B. and G. to retain a $1,000,000 minimum balance, and to build up the undesignated balance to meet future capital rehabilitation needs, or should propose alternative policies for Council consideration and adoption.	**In Progress.** Proposed Ordinance 99-055, Section 1. F. (as drafted) would require maintenance of a $1 million minimum balance, in addition to specific reserves. It also would require the balance to increase over time, in anticipation of higher expenditures at the end of a 6-year CIP cycle. The MMRF Financial Plan (transmitted in March 1999) retained a target fund balance of $1 million. However, the undesignated fund balance was not projected to reach $1 million until 2004. Council consideration of the proposed ordinance is pending.
2-2 The Executive branch should improve administration of the MMRF, including monitoring/reporting of revenues to and expenditures from the MMRF. In particular:	See below.
• Administrative procedures should be developed to ensure revenues are transferred to the MMRF on a consistent and timely basis to allow interest accruals in accordance with the fund's first tier designation.	**Not Implemented.** The adopted MMRF Financial Plan for 1999 was based on "operating transfers" from 4 sources. However, as of May 31, 1999, no revenues (other than investment earnings) were posted to the fund. No information on administrative procedures had been transmitted.
• ARMS reporting should be sufficiently detailed to allow comparison of planned to actual expenditure and revenue accounts, and should be reconciled with the MMRF Financial Plan. 1997 ARMS data should be confirmed with actual expenditure authority and revenue projections.	**In Progress.** Attachment C to Motion 10662 outlined a proposed Project Accounting - Expenditure Monitoring model then under development.

Major Maintenance Reserve Fund #3421 – Management Letter Dated November 17, 1997 (Continued)

Recommendation	Status as of 5/31/99
• Capital projects funded by transfers from the MMRF should be reviewed to ensure that construction occurs in a timely manner, so that excessive carryover balances don't accumulate. Preparation of a semi-annual report, which displays project status, may be useful.	**In Progress.** Proposed Ordinance 99-055, Section E. (as drafted) would require the executive to "periodically report to the council on the status of scope, schedule, and expenditures for all identified projects. All planned expenditures shall be consistent with the financial planing detail and assumptions used to develop the building-by-building charges." Section C of the draft ordinance would require submittal of a detailed financial plan to be reviewed and approved annually by the Council. Council consideration of the ordinance is pending.
3-1 The Executive branch should develop a plan to implement the major rehabilitation and maintenance capital planning process established by KCC 4.08.250.D., specifically developing individual facility Major Maintenance and Rehabilitation Plans for County-owned buildings which together create a major maintenance program.	**In Progress**. Section E of Proposed Ordinance 99-055 (as drafted) generally retained the planning process required in KCC 4.08.250 D. "The general facilities major maintenance plan shall provide six-year major maintenance and rehabilitation plans for each of the county's general government facilities." The individual plans would be updated annually as the basis for requesting project appropriations from the fund. Implementation was not addressed in the 1999 transmittal. Council consideration of the proposed ordinance is pending.
3-2 The Executive branch should apply the spending criteria established by KCC 4.08.250.F. when allocating funds from the Major Maintenance Reserve Fund during the annual CIP process. However, future expenditures from the Sales Tax Reserve Fund to support the Major Maintenance Reserve Fund should comply with the priorities and process requirements set by Motion 8352.	**In Progress.** The Executive dealt with this issue in Proposed Ordinance 99-055 (as drafted) by repealing the criteria set in KCC 4.08.250 F. The draft ordinance substitutes a general statement of funding eligibility in Section E, "only projects consistent with the purpose of the fund … are eligible for expenditures from the Major Maintenance Fund Reserve." The draft ordinance, Section C, also identified the Sales Tax Reserve as a potential source of funding, but did not address the priorities and requirements established for that revenue source. Council consideration of the proposed ordinance is pending.

Motor Pool - Report No. 97-09

Recommendation	Status as of 1/28/99
2-1-1 Fleet Administration should continue to conduct regular surveys of other jurisdictions to provide assurance that costs continue to be within a reasonable level and comparable to other jurisdictions.	**Implemented**. Surveys conducted include: 1998 Comparison of Daily Rental Car in Seattle; Total Cost per Mile Comparison by Governmental Agencies; and Patrol Car Monthly Rental Charge Comparison by Governmental Agencies.
3-1 Fleet Administration should examine the NAFA study and consider incorporating the benchmarks suggested in the management reports produced by the Fleet Management System. Additional benchmarks could be developed which are tailor made to King County's specific use and requirements.	**Implemented**. Examples of benchmarking conducted for 1998 include: 1. Vehicle downtime and availability, 2. Maintenance and operating cost per mile, and 3. Vehicle equivalents per mechanics.
5-1 Fleet Administration should continue to calculate the rental rates charged user agencies based on its current methodology. However, Fleet Administration should expand its efforts to make sure that the data used in the rate analysis are accurate to minimize the variance between actual and projected figures.	**Implemented.**

Motor Pool - Report No. 97-09 (Continued)

Recommendation	Status as of 1/28/99
5-2 Fleet Administration should annually evaluate the ending fund balance and projected fund balance and determine whether they are still within the range proposed in this study. If the balance is expected to increase over the upper range, then a transfer to the Current Expense fund should be made to keep the fund balance within the target range.	**Implemented.**
5-3 The County Council should consider transferring $3.0 million from the Motor Pool fund to the Current Expense Fund and other contributing funds based on their proportional contribution to the reserve.	**Implemented.**
5-4 The Executive branch should consider proposing a financial policy for the Motor Pool fund defining its rental rate and fund balance level policies for review by the Metropolitan King County Council.	**Implemented.**

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APPENDIX 5
EXECUTIVE RESPONSE

King County Executive
RON SIMS

RECEIVED
APR 18 2000
KING COUNTY AUDITOR

April 14, 2000

Don Eklund
King County Auditor
Room 1020
COURTHOUSE

Dear Mr. Eklund:

Thank you for the opportunity to review your report on Audit Recommendation Implementation Study in which you addressed audits, special studies and management letters released by the Auditor's Office from 1994 through 1997.

We found your report helpful to us in measuring our progress toward improving program management and fiscal accountability. We are pleased that most of the recommendations have been completed or are in progress.

Your report indicates that there are some recommendations that have not been implemented. While they are few in number, we consider them to be important. Therefore, I am asking affected managers to follow-up on the status of actions taken or planned in response to those recommendations. We recognize, however, that there may have been action taken on the open recommendations since the cut-off date of your report.

Thanks again for working cooperatively with our managers and staff.

Sincerely,

Ron Sims
King County Executive.

cc: Paul Tanaka, Deputy County Executive
Department Directors

KING COUNTY COURTHOUSE 516 THIRD AVENUE, ROOM 400 SEATTLE, WA 98104-3271
(206) 296-4040 296-0194 FAX 296-0200 TDD E-mail: ron.sims@metrokc.gov

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