



KING COUNTY AUDITOR'S OFFICE

King County Sheriff's Office: Phase 2
Report No. 2005-04

This is the second of two performance audits of the King County Sheriff's Office (KCSO). Phase 1, completed in September 2004, focused on the KCSO's strategic business planning and patrol operations staffing. This second audit followed up on Phase 1 audit recommendations; reviewed the KCSO's new Operational Master Plan (OMP); evaluated the KCSO's contract cost recovery model as applied to the Metro Transit and King County International Airport contracts; and assessed the adequacy of the KCSO's federal grants management practices.

The KCSO's strategic plan is well-constructed and the OMP effort was comprehensive; however, work is still ongoing to develop a more systematic patrol staffing plan. We found that the contract cost model is soundly designed and was appropriately applied to the Transit and Airport contracts, although its cost calculation methods are not formally documented. However, Transit and Airport management are concerned with the costs and applicability of the Car-per-Officer (CPO) policy and we could not confirm the cost effectiveness of the multiple approaches used to manage KCSO vehicles. Finally, the KCSO has resolved the federal grants management issues identified by the State Auditor's Office; however, it could further strengthen its management practices.

The report makes recommendations to strengthen the KCSO's performance monitoring abilities, management of patrol staffing, contract cost model design, and federal grants management. We also recommend that the Metropolitan King County Council clarify the application of the CPO policy to the Transit and Airport contracts.

Operational Master Plan (OMP)

The KCSO initiated an OMP in 2004 to plan for the impact city annexations of unincorporated county areas will have on its operations, and to address our Phase 1 audit recommendations. The OMP is comprehensive, including analysis of high level policy and detailed agency activities. While some improvements would strengthen the KCSO's new strategic plan, it is well-constructed. The OMP and strategic plan are consistent with county guidelines, and the overall scope and depth of the OMP effort exceeded the intent of our 2004 recommendations.

Management of Patrol Staffing

The KCSO has begun to implement our recommendation to develop a more systematic approach to patrol staffing by aligning patrol functions with agency wide goals and drafting performance measures. The KCSO also analyzed the impact future annexations may have on patrol workload and staffing. However, staffing levels are not yet systematically linked to workload levels, staffing policies or standards, or performance objectives.

Contract Cost Model

The KCSO's contract cost model is well designed and was appropriately applied to the Transit and Airport contracts; however, it was difficult to review because the cost allocation formulas are not fully documented. Both Transit and Airport management are concerned with the costs of the Car-per-Officer policy, and the intent of CPO is unclear as it applies to these contracts. Also, these agencies are using different approaches to manage KCSO vehicles and are not performing complete vehicle costs analyses, which

prevented us from evaluating the cost effectiveness of their approaches.

Federal Grants Management

In 2004, the State Auditor's Office found the KCSO was not in compliance with federal grants management requirements and the U.S. Department of Justice (DOJ) subsequently initiated a follow up review. During our audit, the KCSO worked to improve its tracking, documentation and reporting requirements practices and the DOJ is now proceeding with closing its investigation. This audit identifies additional ways the KCSO can strengthen its management of federal grants and improve its reimbursement and accounting practices.

Recommendations

This report recommends that the KCSO:

- Improve performance monitoring by clarifying how activities link to agency goals;
- Ensure patrol resources are allocated where they are most needed by improving the staffing model;
- Improve the transparency of the contract cost calculations methods.
- Systematically track federal grants and document the new management practices.

We also recommend that the King County Council clarify the application of the CPO policy to the Airport and Transit contracts.

Sheriff's Office Response

The KCSO concurs or partially concurs with the recommendations and plans to implement them in 2006.