

Criminal Justice-Funded Department of Public Safety Staffing

Report No. 97-02 -- Report Summary

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INTRODUCTION AND BACKGROUND

The special study of the Department of Public Safety (DPS) staffing funded by criminal justice revenues was requested by the Metropolitan King County Council and was included in the 1996 County Auditor's Office work program.

Funds for "criminal justice financial relief" were authorized by the State Legislature in 1990 and reauthorized in 1993. The legislation - codified as RCW 82.14.300 through .340 - granted cities and counties the authority to collect and expend an apportionment of Motor Vehicle Excise Tax receipts and one-tenth of one percent of sales tax upon voter approval. In King County, voter approval for the additional sales and use tax was obtained in September 1990. Concurrently, the King County Council passed Ordinance No. 9586 which approved the Executive-proposed "Criminal Justice Financial Plan" for 1990-1993 which detailed the estimated receipt and planned expenditures for the various agencies and programs to be funded by criminal justice revenues.

In 1996, DPS was appropriated approximately \$72.5 million, primarily from the County's Current Expense (CX) Fund, and authorized 914 full-time equivalent (FTE) staff of which 611 FTEs were commissioned staff (police officers). The Criminal Justice (CJ) Fund portion of the 1996 appropriation was approximately \$3.0 million which funded 46 FTEs.

OBJECTIVE AND SCOPE

The objective of the special study was to determine DPS's compliance to the Criminal Justice-funded staffing plan which was mandated through adoption of Ordinance No. 9586 and subsequent annual budget processes for calendar years 1991 through 1996.

SUMMARY STATEMENT OF FINDINGS

The general conclusion of the special study was that the Department of Public Safety's (DPS) budget, accounting, and other records did not clearly demonstrate compliance to the Criminal Justice-funded staffing plan proposed by the Executive and adopted by the County Council. However, audit staff's review of the overall (combined CX- and CJ-funded) commissioned staffing did find that actual staffing fairly reflected DPS's internal staffing plan and provided some indication that CJ funding was being used for the mandated staffing. However, such evidence was inconsistent and provided only an indirect inference that CJ funding was used for mandated positions.

MAJOR FINDINGS AND RECOMMENDATIONS

Finding 1. The Department of Public Safety's budget, accounting, and other records do not clearly demonstrate compliance to the criminal justice-funded staffing plan proposed by the Executive and adopted by the Council.

The study found that DPS's records did not clearly demonstrate compliance to the staffing plan attached to Ordinance No. 9586 and included in the Criminal Justice (CJ) section of annual budgets since 1991. These staffing plans detailed budgeted FTE staffing levels for the various programmatic elements, e.g., reactive patrol and special assault unit. Audit staff traced DPS staff listed as CJ-funded and identified their actual functional assignment through a review of DPS rosters and schedules. The result of this analysis showed several differences between the number of budgeted FTEs compared to the actual assignment identified by audit staff. For example, while as many as 12 traffic officers have been budgeted in the CJ Fund since 1991, in each of the years zero or at most two (2) actual traffic

officers were recorded in the CJ Fund. Furthermore, since few or no traffic officers were recorded in the CJ Fund, audit staff concluded that traffic fine revenues allocated to the CJ Fund have been improperly recorded under the accounting principle of matching revenues to related expenditures.

Due to inadequate DPS records related to the CJ Fund, audit staff analyzed overall (department-wide Current Expense- and Criminal Justice-funded) commissioned staffing. Audit staff compared the DPS-prepared internal plan which allocates commissioned staff to the various divisions and precincts by functions to the actual staffing identified through an analysis of available departmental rosters and schedules. While it appeared that some inference could be drawn that CJ funds were used to fill additional commissioned staffing and some specific CJ-mandated programmatic positions, the evidence was inconsistent and did not provide a clear indication that CJ-mandated positions were filled in accordance with the plan attached to Ordinance No. 9586 and annual budgets since 1991.

The study recommended that DPS assign and record personnel with their appropriate functional assignment to accounting and other records of the Criminal Justice Fund to clearly demonstrate compliance to criminal justice mandates.

The study further recommended that 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.

Finding 2. The Department of Public Safety lacks an adequate, formal written management report comparing planned to actual staffing levels that are classified into functional program categories

The study found that DPS has not routinely prepared an adequate, formal written report which compares actual staffing levels to planned staffing classified by various divisions and precincts and their functional program categories, e.g., reactive patrol, detectives, etc. While DPS has recently initiated a report that shows the functional assignments in some divisions, it fails to show the details of the programmatic categories in the Field Operations Division which comprises 75%-80% of DPS's commissioned staff. It is audit staff's opinion that such comparative data for all divisions and precincts' programs is a necessary management tool to ensure that DPS is meeting its planned geographic and/or law enforcement emphasis, and ultimately, the operational mandate expressed in the adopted budget. For example, audit staff analysis showed that some of the precincts' reactive patrol staffing was consistently less than planned levels. This, in audit staff's opinion, may be an indicator of a lack of information to alert DPS management to possible discrepancies.

The study recommended that DPS initiate a formal system to capture actual staffing data, categorized by function, and compare the results to planned staffing levels for all divisions and precincts.

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