



Performance Audit of Take-Home Vehicles in the King County Sheriff's Office

Bob Thomas
Ben Thompson
Ron Perry
KyMBER Waltmunson

May 30, 2013
Report No. 2013-02

Executive Summary

Transferring all officers in the King County Sheriff's Office (KCSO) from the existing take-home vehicle program to a pooled vehicle program would not result in cost savings. However, for some units the current take-home program is more expensive. In addition to identifying areas for potential savings, the report discusses some options for reducing the overall costs of the program through cost sharing.



King County

Metropolitan King County Council

King County Auditor's Office

Cheryle A. Broom, *King County Auditor*

King County Courthouse

516 Third Avenue, Room W1033

Seattle, WA 98104-3272

206.477.1033 Fax 206.296.0159

Email: KCAO@kingcounty.gov

TTY Relay: 711

www.kingcounty.gov/auditor

DATE: May 30, 2013

TO: Metropolitan King County Councilmembers

FROM: Cheryle A. Broom, ^{CB} County Auditor

SUBJECT: Performance Audit of Take-Home Vehicles in the King County Sheriff's Office (KCSO)

Attached for your review is the performance audit of Take-Home Vehicles in KCSO. The primary objective of the audit was to compare the costs of the current take-home vehicle program with a pooled vehicle alternative. Additionally, we identified options for reducing the cost of this program by sharing the cost of commuting between the County and KCSO officers.

The general audit conclusion was that entirely moving KCSO from its existing take-home vehicle program to a pooled vehicle program would not result in cost savings given KCSO's current structure and organization. However, there are some patrol areas and non-patrol functions where the current take-home program is more expensive than a pooled approach and where savings are possible.

The KCSO and County Executive concurred with our findings and recommendations. Their responses are included as appendices.

Bob Thomas, Interim Deputy County Auditor, and Ben Thompson, Principal Management Auditor, conducted this audit under the supervision of Kymber Waltmunson, Senior Principal Management Auditor. Please contact Bob Thomas at 206-477-1042 or Ben Thompson at 206-477-1043 if you have any questions about this audit.

The Auditor's Office sincerely appreciates the professionalism and the cooperation received from the King County Sheriff's Office management and staff, and the assistance of the Department of Transportation's Fleet Administrations Division and the Department of Executive Services' Facilities Management Division.



Performance Audit of Take-Home Vehicles in the King County Sheriff's Office

Report Highlights

May 30, 2013

Report No. 2013-02

Purpose

This audit compares the costs of the current program with a pooled or shared vehicle system. More than thirty years ago the King County Sheriff's Office (KCSO) instituted a take-home vehicle program that assigns each officer a vehicle to use for both commuting and while on-duty. It currently spends more than \$7 million annually to operate its vehicle fleet.

Key Audit Findings

We found that changing the program entirely, by moving KCSO from its existing take-home vehicle program to a pooled vehicle program, would not result in cost savings given KCSO's current structure and organization. However, there are some patrol areas (e.g., some zones and contract cities) and non-patrol functions (e.g., detectives and command staff) where the current program is more expensive and where savings are possible.

We also found that while officers are allowed to use their assigned vehicles for off-duty work, KCSO does not track the magnitude of this work nor does it have a system in place to ensure the County is reimbursed for the use of its vehicles. Another way the costs of the take-home program to the County could be reduced is through cost sharing. Currently, while both the County and officers benefit from the take-home policy, the County bears the cost of the program. This division of costs reduces the incentive for staff to live close to where they work and could be one of the reasons we found commute mileage is such a large percentage of total vehicle mileage. We estimate that commuting annually represents more than six million miles, or 56%, of the total miles driven by KCSO officers in county-owned vehicles.

What We Recommend

We make a number of recommendations in this report to improve both the transparency and operations of the current program, including having KCSO develop a plan to more accurately track off-duty work by its officers and take steps to ensure it is collecting reimbursements from employers for use of county-owned vehicles. We also recommend that the County Executive, in consultation with the King County Sheriff's Office, assess options to more equitably share the costs of commuting with KCSO employees with assigned vehicles.

Table of Contents

1. Cost-Effectiveness of the Take-Home Vehicle Program.....	1
2. Cost Sharing Possibilities	8

Appendices

Appendix I Key Assumptions and Sensitivity Tests	11
Executive Response	14
Sheriff's Response	16
Statement of Compliance, Scope, Objective & Methodology	18
List of Recommendations & Implementation Schedule.....	19

I. Cost-Effectiveness of the Take-Home Vehicle Program

Report Summary

Moving the King County Sheriff's Office (KCSO) from the existing take-home vehicle program to a pooled vehicle program for all officers would not result in cost savings given KCSO's current structure and organization.

However, there are some patrol areas (e.g., some zones and contract cities) and non-patrol functions (e.g., detectives and command staff) where the current take-home program is more expensive than a pooled approach, and where savings are possible.

The report discusses some options for reducing the costs of the take-home program through cost sharing. Currently while both the County and officers benefit from the take-home policy, the County bears the full cost of the program. This division of costs reduces the incentive for staff to live close to where they work and could be one of the reasons we found commute mileage is such a large percentage of total vehicle mileage. We estimate that commuting annually represents more than six million miles or 56% of the total miles driven by KCSO officers in county-owned vehicles.

What Is the Car-per-Officer Program?

The King County Sheriff's Office (KCSO)'s Car-per-Officer program assigns a take-home vehicle to each commissioned officer.

The KCSO fully implemented its Car-per-Officer program in the early 1990s, allowing personnel to use their assigned county-owned vehicles to commute to and from their work location. Prior to that time only detectives, command staff, and staff with certain specialty assignments had take-home cars. With full implementation, the program was expanded to include all patrol officers. The details of this policy have changed over time. Currently each commissioned officer is authorized to commute to a location within 15 miles of the King County border in their assigned vehicle.¹

What Is the Alternative?

A common alternative to a take-home vehicle program for patrol is a shared pool system.

We compared KCSO's current take-home vehicle program with a shared pool program, in which officers drive their personal vehicles to a station and check out a vehicle for use during their shift. Since patrol operations usually involve more than one shift per day, one vehicle can serve more than one officer. This system is used by many other police departments around the country, including the Seattle Police Department.

¹ Those officers who live more than 15 miles outside the county line are required to park their assigned vehicle at a secure location or receive approval from their supervisor to drive their vehicles home. Also, some staff, such as new recruits, may not receive an assigned vehicle until their probationary status ends.

I. Cost-Effectiveness of the Take-Home Vehicle Program

What Are the Costs and Benefits Associated with These Programs?

Both take-home and shared pool programs have unique costs and benefits.

There are three costs a shared pool program has that a take-home vehicle program does not:

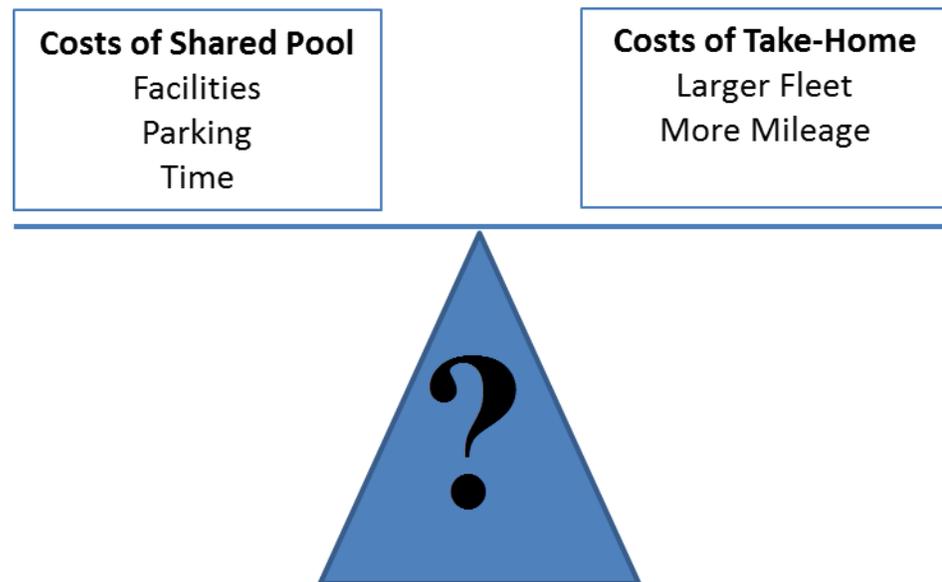
1. Facilities needed for officers to change into their uniforms
2. Secure parking for police and private vehicles
3. Work time to change in and out of uniforms and transfer equipment into and out of a pool vehicle

Similarly, there are two costs a take-home vehicle program has that a shared pool does not:

1. Cost of commute mileage
2. Larger fleet of vehicles necessary to assign a vehicle to each officer

Our analysis focused on determining the relative size of these two sets of costs for KCSO as a whole and for each of its various units. As shown in Exhibit A below, we attempted to weigh the costs associated with each program in order to determine total cost of each program.

**Exhibit A:
Costs of Take-Home
Versus Shared Pool
Program**



Source: King County Auditor's Office.

Why Is the King County Auditor's Office Analyzing This Program?

Vehicle costs are a significant expense to King County.

KCSO spent more than \$7 million in 2012 to operate its vehicle fleet. A number of entities that contract with KCSO for police services have expressed concern over the cost associated with providing each officer a vehicle, and with the amount the vehicles cost. In September 2012, the

I. Cost-Effectiveness of the Take-Home Vehicle Program

County Council approved an amendment to the King County Auditor's Office's work program to include a review of KCSO's Car-per-Officer (CPO) Program.²

How Has KCSO's Take-Home Vehicle Program Impacted Operations?

The take-home vehicle program provides KCSO a great deal of operational flexibility that would be expensive or impossible under a shared pool program.

For example, KCSO administers a number of different schedules for its patrol officers depending on their assignment. The four zones use a 5-2-5-3 schedule,³ while Sound Transit officers work a fixed 4-10 schedule.⁴ Some of these schedules, such as four ten-hour days per week, are costly to administer under a shared pool program. Additionally, KCSO has downsized many of its facilities because, with the zone approach instead of the traditional precinct operation, it does not have to provide officers a place to change into and out of their uniforms or secured parking for both county-owned and personal vehicles.

The take-home vehicle program also allows KCSO a great deal of flexibility in assigning officers to various locations and reallocating officers to meet operational needs, as well as increased law enforcement visibility in the community. Additionally, take-home vehicles provide KCSO with resiliency in the event of a natural disaster or other regional emergency by enabling officers to respond directly to a scene without first reporting to a County facility to pick up a vehicle and their equipment.

According to the Sheriff's Office, consideration is being given to returning to the precinct model of operations. While this performance audit is based on a review of current operations, information from our analysis could be utilized in evaluating such a change in operations.

² The King County Sheriff's Office has a long history of allowing officers to take home vehicles that predates the Car-per-Officer program. Prior to CPO, detectives and command staff were permitted to commute in their assigned vehicles. CPO expanded this program to include patrol officers and it now extends to all commissioned officers in the Sheriff's Office.

³ Under a 5-2-5-3 schedule, an officer works 5 days then has 2 days off, followed by 5 days on and 3 days off.

⁴ Under a fixed 4-10 schedule, an officer works the same four 10-hour days every week. One consequence of this type of schedule is that on one day every week twice the normal number of officers work each shift.

I. Cost-Effectiveness of the Take-Home Vehicle Program

What Did Our Overall Analysis Find?

Transferring all officers in KCSO from the existing take-home vehicle program to a pooled vehicle program would not result in cost savings given KCSO’s current structure and organization.

However, there are some patrol areas (e.g., some zones and contract cities) and non-patrol functions (e.g., detectives and command staff) where the added costs to the County of the current take-home program are not justified unless they are outweighed by operational benefits.

What Did Our Analysis of Patrol Officers Find?

In our analysis of patrol officers, we found that transitioning all patrol officers to a shared pool program would not result in cost savings for King County.

Current Sheriff’s Office facilities are insufficient in terms of locker rooms and secure parking to accommodate a shared pool program. Even if sufficient facilities were already in place (no additional cost for these items), shifting to a shared pool program would not be cost-effective because of the on-duty time necessary for officers to pick up and return their vehicles at central locations. When looking at fleet costs alone, shifting to a shared pool program for patrol appears to save an estimated \$2.7 million annually. However, when facility costs and the value of lost duty time are included, going to a shared pool program would cost about \$3.6 million annually.

Nevertheless, there are some patrol operations that, because of their operations and already existing facilities, could potentially switch to a shared pool program and achieve cost savings. This would depend on the extent to which the existing facilities could be used. In the case of the Airport, for example, savings from a shared pool program could fall within a broad range (\$22,000 to \$194,000 annually) depending on the degree to which new facilities would need to be built.⁵

What Did Our Analysis of Non-Patrol Officers Find?

For non-patrol officers cost savings are possible by eliminating take-home vehicles.

Detectives, command staff, and officers with special assignments tend to work more standard workweeks. Because their schedules overlap, it may not be practical for them to share vehicles. For these officers, we focused our analysis on the costs of the take-home program versus the alternative of restricting use of the vehicles to on-duty work. Our analysis found that, for these categories of officers, the overall added cost of commuting is about \$1 million per year greater than the alternative, both before and after taking into

⁵ We did not assign a value to on-duty time savings in this case, because the officers who work at the Airport are in a confined location and have duties that are different from patrol as carried out in other areas.

I. Cost-Effectiveness of the Take-Home Vehicle Program

account the potential costs of providing facilities to accommodate parking for personal vehicles. Any decisions about whether to end the take-home program for any subset of staff in these categories would, however, have to be made on a case-by-case basis, taking into consideration the operational benefits afforded by the program, such as the ability of these officers to quickly respond to a scene when off-duty. Additionally, labor issues, while not specifically addressed in our analysis, could be a consideration in decisions about take-home vehicles.

What Did Our Analysis of Commute Mileage Find?

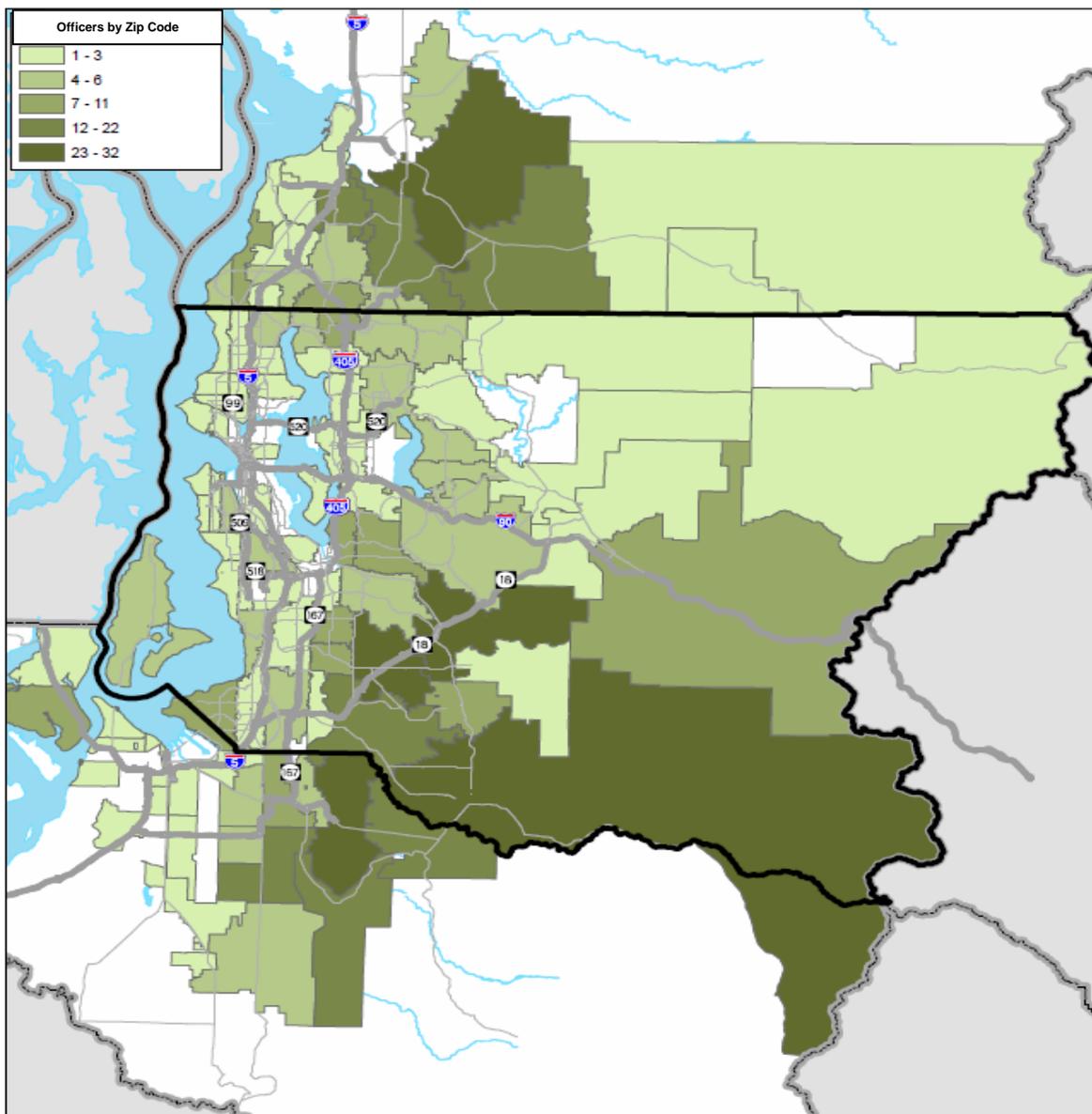
We estimate that commute mileage accounts for more than six million miles annually or 56% of the total mileage driven by KCSO personnel in their assigned vehicles.⁶

This represents a significant cost to the County of about \$4 million per year. There are several reasons why commute mileage is large. First, King County is a large geographic area covering more than 2,300 square miles (about twice the size of the state of Rhode Island). Because of this, even officers who live within the county can have long commutes to their work locations. Second, most officers do not live within the county, as shown in exhibit B.

⁶ To estimate this figure, we calculated a commute distance for each officer by comparing the garage location entered by each officer on their take-home vehicle authorization form with their assigned work location for the end of 2012. We factored in the various schedules for each organization and average absence data for KCSO to calculate an estimated work incidence for each group of officers. This provided an estimate of the number of times annually each officer commuted to work, which we then multiplied by estimated commute to determine total commute mileage by officer and then total commute mileage for the department.

I. Cost-Effectiveness of the Take-Home Vehicle Program

Exhibit B: Distribution of Officer's Vehicle Garage Location by County



Officer's Vehicle Garage Location	Number of Officers	% of Total
Inside King County	309	49%
Outside King County	325	51%
<i>Pierce County</i>	<i>182</i>	<i>29%</i>
<i>Snohomish County</i>	<i>135</i>	<i>21%</i>
<i>Other Counties</i>	<i>8</i>	<i>1%</i>

Source: Map prepared by the King County GIS Center based on analysis by the King County Auditor's Office.

I. Cost-Effectiveness of the Take-Home Vehicle Program

To What Extent Do Officers Use Their Assigned Vehicles for Personal Use or Off-Duty Work?

We found that the Sheriff’s Office does not consistently track either the type or frequency of off-duty work by its officers.

The total mileage each officer drives under a take-home vehicle program consists of three categories:

1. Official use (mileage driven while on patrol or performing other official duties)
2. Commute (mileage driven between an officer’s work location and either their home or where they garage their vehicle)
3. Off-duty work (officers are permitted to use their assigned vehicles when performing off-duty work)⁷

Because the Sheriff’s Office does not consistently track the type and frequency of off-duty work by its officers, we found it problematic to estimate off-duty mileage. Although the Sheriff’s Office has made an effort to quantify the frequency of off-duty work for each officer, we did not find the data gathered reliable enough to use in our analysis, as it relied solely on self-reporting and did not provide sufficient information to estimate mileage.

It is important to have in place a more rigorous data collection system to track and quantify the amount of off-duty work and related mileage of officers, because mileage could be significant for officers who engage in a lot of off-duty work. Additionally, an analysis performed by the Sheriff’s Office found that off-duty contractors were not fully reimbursing the County for the use of vehicles for off-duty work, despite requirements that they do so. Given these issues and the potential cost to the County in terms of mileage and lost revenue, determining the magnitude and type of off-duty work being done by KCSO employees could provide valuable information for policy-makers.

Recommendation I

The King County Council should consider taking steps to determine the magnitude of off-duty work performed by KCSO employees.

⁷ Depending on the nature and location of the work, the off-duty employers are required to reimburse the County for use of the vehicle; however, the extent to which this reimbursement actually takes place is unclear.

2. Cost-Sharing Possibilities

Section Summary

In addition to analyzing the costs associated with both KCSO's current take-home vehicle program and a shared pool program, we examined the policies of other jurisdictions around the country to determine if we could identify any leading practices that King County could use.

In the course of this analysis, we discovered that several jurisdictions with take-home vehicles charge officers for the commuting portion of their mileage. We estimated a range of \$95,000 to \$1.3 million annually in total revenue that such a policy, if adopted, could provide for King County.

What Do Other Jurisdictions Do?

We found a variety of approaches in other jurisdictions to providing vehicles for their police officers. For the most part, these programs were adopted based on the organization of the police department and the geography of the jurisdiction. In general, these programs could be classified as either take-home vehicle programs (similar to King County's) or shared pool programs, in which officers check out a vehicle at the beginning of their shift and return it at the end. We found that many jurisdictions were in the process of evaluating or had recently evaluated changing their programs in an effort to save money.

During our review, we did not find a set of best or leading practices. However, we found that in general those jurisdictions with take-home vehicle programs put restrictions in place about how far officers could commute, and the extent to which they could use their assigned vehicles for off-duty work or personal use. In addition, a number of jurisdictions, such as the police departments in Houston, TX; Chattanooga, TN; and Jefferson Parish, LA, charge officers with take-home vehicles a commuting fee to defray the cost of commuting.

Can the Costs of the Program Be More Equitably Divided Between the Beneficiaries?

A way to more equally divide the costs of KCSO's take-home vehicle program would be to implement a commute surcharge as is done in other jurisdictions.

Although the current program provides a variety of benefits to both King County and its officers, the County bears the cost. Given the high percentage of commute mileage in relation to both other jurisdictions with take-home vehicles and to other King County employees,⁸ we examined ways in which commuting costs could be more equitably shared between the County and its officers.

⁸ Based on survey data from King County's Department of Transportation, the average King County employee's one-way commute is about 17 miles, 50 percent less compared to the average officer whose average is about 25 miles. Also, because of the way this data was collected and reported, this average includes officers, thus removing this population would lower the overall average and increase this difference.

2. Cost-Sharing Possibilities

One way to more equitably share these costs would be to impose a commute surcharge. This is a policy that a number of other jurisdictions around the country have pursued in order to offset the cost of take-home vehicles. King County’s take-home vehicle program effectively increases the incentive to officers living far away from where they work by subsidizing commuting costs. By imposing a commuting surcharge, the County could reduce both the overall cost of the program and greenhouse gas emissions by encouraging officers to commute less. Imposing a surcharge, as an alternative to eliminating the take-home program for certain types of officers, would also avoid the equity issue stemming from treating some officers differently than others.

We analyzed three alternatives for commute charges. Alternative A, at the low end of the range, would have no charge for commute miles within King County and only charge officers for commuting outside of the County. Alternative C, at the high end of the range, would charge officers \$.60 for each commute mile outside the county.⁹ We found that the estimated revenue from these alternatives range from about \$95,000 to \$1.3 million per year. The alternatives we analyzed are summarized in Exhibit C.

Exhibit C:
Commute Charge
Alternatives

Alternatives	Commute Charge (per mile)		Estimated Total Revenue	Average Charge per Officer
	Within King County	Outside of King County		
A	\$ -	\$0.20	\$95,241	\$150
B	\$0.10	\$0.40	\$699,222	\$1,103
C	\$0.20	\$0.60	\$1,303,203	\$2,056

Source: King County Auditor’s Office

By more equitably sharing the cost of the program between the County and its officers, the benefits of CPO could be maintained at a lower overall cost to taxpayers.

In discussing alternatives for cost-sharing and other potential changes to the take-home vehicle program, the King County Sheriff told us that given the labor environment in KCSO, it is unclear to what extent the County could make any changes without surrendering benefits of equal value thus

⁹ \$.60 per mile is almost \$.10 less than the average cost per mile for KCSO to operate vehicles, which we calculated to be about \$.70.

2. Cost-Sharing Possibilities

minimizing the opportunity to achieve cost savings for the County. Regardless of this potential impediment, it is important that KCSO and the County Executive consider ways to provide vehicles to officers in the most cost efficient way possible.

Conclusion

The King County Sheriff's Office current take-home vehicle program provides a number of benefits to both King County and its officers. Fully transitioning from this program to a shared pool program would not result in a cost savings to the County and would have a number of operational and organizational implications. However, if certain groups, particularly non-patrol officers, switched to shared pool vehicles the County could potentially reduce its overall fleet costs. Additionally, more equitably sharing the cost of the current program through a commute surcharge and consistently requiring off-duty employers reimburse the County for use of police vehicles could help defray costs.

Recommendation 2

The King County Sheriff's Office should continue to analyze the costs and benefits of its current vehicle assignment policy to determine if changes to this policy could result in cost savings.

Recommendation 3

The King County Sheriff's Office should develop a plan to more accurately track off-duty work by its officers.

Recommendation 4

The King County Sheriff's Office should take steps to ensure it is collecting reimbursements from employers for use of County-owned vehicles and should determine whether the current reimbursement rate of \$8 per hour accurately reflects the County's cost.

Recommendation 5

The County Executive, in consultation with the King County Sheriff's Office, should assess options to more equitably share the costs of commuting with King County Sheriff's Office employees with assigned vehicles.

Appendix I

Key Assumptions and Sensitivity Tests

To conduct our analysis of the King County Sheriff's Office (KCSO) current take-home vehicle program in comparison to a shared vehicle program for patrol, and for elimination of take-home use for non-patrol, we made a number of assumptions about how such alternative programs would operate and what their costs would be. Because King County has not had operations like the alternative programs for more than 30 years, we could not conduct a pre-implementation/post-implementation kind of analysis. Instead, we based scenarios for how a shared program could operate on information from other jurisdictions, performance audits and academic studies, and from discussions with the Seattle Police Department and with KCSO command staff – including several KCSO staff who were familiar with patrol operations before the initiation of the Car-per-Officer program. The key assumptions we used to produce savings and cost information in the report were discussed with and agreed to by KCSO.

In order to understand the impact of the key assumptions on the results of the analysis, we conducted a sensitivity test on each assumption. The purpose of this type of analysis is to determine the extent to which changing the value of an assumption impacts the results of the analysis. Overall, we found that while varying our assumptions magnified or shrank the result (e.g., increased costs or decreased savings), it did not reverse the results such that a cost became a savings or savings a cost.

This appendix details the assumptions we made for both reactive patrol and non-patrol officers and presents the results of our sensitivity analysis.

Reactive Patrol

Providing facilities for both parking and locker rooms are some of the primary costs associated with a shared pool program. We requested and received cost estimates from King County's Facilities Management Division for parking and locker room facilities based on high, medium, and low costs related to the class of structure. Thus a rural facility might have a gravel surface for the parking lot and building materials suitable for a rural office/locker room, but not like the kind of Class A office space that might be required if the facility were located adjacent to a contracting city's city hall. The numbers presented in the main body of the report assume medium quality facilities for all locations except Vashon and Skykomish, where we assumed low quality. KCSO agreed to the use of these assumptions.

In our sensitivity analysis, we changed the facility quality assumption from medium to low for all of the patrol operations. We focused on the low quality assumption, because the result of our analysis for patrol already showed that going to a shared vehicle pool program overall for patrol would not be cost-effective. Therefore using the high assumption for quality would only

Appendix I (continued)

underscore the original finding rather than test it. In the report, the cost we estimated for shifting to a shared vehicle pool program was \$3.6 million, which we rounded from \$3,572,793. The sensitivity test shows that using a lower cost associated with the low quality facilities assumption still results in a shared vehicle program costing more than the current take-home vehicle program.

Sensitivity Result: Based on using the low cost assumption for all facilities changes the cost estimate to \$3,206,552 annually.

In our model, we included a number of one-time costs and savings from implementing a shared vehicle program. The main costs were for facilities, which would be partially offset by surplussing the cars from a take-home program that would no longer be needed. In order to compare program costs on an annual basis, we assumed that the facility costs would be financed over a period equivalent to their useful lives. We then calculated a Present Value of the cash flow from financing, and then converted the Present Value into an Annual Equivalent. We found that changing the economic and financing assumptions used in producing the Annual Equivalent has minimal impact on the bottom-line estimate.

For Reactive Patrol, the other key assumption we used in the analysis was the value of the time that officers would have to spend at the beginning and ending of their shifts related to loading and unloading equipment and exchanging vehicles. As a default value in our analysis, we used 30 minutes per day (15 minutes at the beginning and end of each shift) as an estimate. This was an assumption agreed to by KCSO and was underscored by our interviews with KCSO staff who had been officers when a shared vehicle pool program was still in existence in the 1980s and early 1990s. Several indicated that shift change transfers would be a major disadvantage of such a program, especially when an officer ending a shift returned late. Our discussion with officials from the Seattle Police Department, which currently operates a shared vehicle pool program, also indicated a loss of patrol time at shift change.

Sensitivity Result: Based on a range of 0 to 60 minutes the estimated annualized costs of converting to a shared vehicle program, after taking into account fleet and facility costs, range from \$1,125,921 to \$6,019,666 annually.

Other quantifiable factors that our cost model can accommodate include differences in operating and maintenance costs of vehicles under the two alternatives, and taking into consideration the time loss of driving to and from a central parking lot in each precinct area at the beginning and ending of a shift. Since previous studies and the experience of other jurisdictions suggests that vehicles are better cared for under a take-home program, factoring in those costs and giving a value to travel time would increase the estimate of the costs of shifting to a shared vehicle pool program.

Appendix I (continued)

Finally, in a shared vehicle pool program there would need to be a reserve pool to account for vehicles under repair and to provide for emergencies. Based on discussions with KCSO and SPD, we set the reserve at 15 percent. This variable is not significant in the analysis, and reducing the percentage to zero has a negligible effect on the cost estimate.

Non-Patrol

Detectives, command staff, and officers with special assignments tend to work more regular workweeks than patrol officers. Because their schedules overlap (many work the same days and hours as others in their group), it may not be practical for them to share vehicles. For them, the question is whether there are benefits from a take-home program that outweigh the costs associated with allowing these staff to use their vehicles for commuting to and from work. The two main, non-operational factors that influence the cost analysis for these staff are:

- Eliminating commute mileage would reduce owning and operating costs.
- Providing secure parking for officers' personal vehicles, if there were no take-home program, would increase costs.

In the report, the savings we estimated for eliminating the take-home program for these officers was \$1 million, which was rounded from \$993,752. This represents an owning and operating savings of \$1,170,802 offset by an annualized cost of secure parking of \$177,050.

Currently parking is already available for the police vehicles used by these staff at their work locations. A major question, then, is whether secure parking should be provided for personal vehicles and at what cost. The policy preference stated by KCSO was that secure parking should be provided, and we assumed that policy in our analysis. Our default assumptions, agreed to by KCSO, were parking facilities of a medium quality and at a cost that reflected the marginal cost per parking space based on cost estimates from the Facilities Management Division. We used the marginal cost as the default because it represented a more realistic scenario of adding spaces if needed at current facilities or other locations rather than building parking lots to accommodate officers' personal vehicles.

Sensitivity Result: Assuming high quality parking instead of medium reduces the estimated savings to \$986,469 annually.

We did not include in our cost model an amount that might be charged to officers for providing parking spaces for their personal vehicles. We note however that nearly half of the non-patrol officers work out of the King County Courthouse or the Administration Building downtown. The current monthly parking rate for county employees at the nearby Goat Hill Parking Garage is \$235. If, for certain groups of non-patrol staff, providing parking facilities for the personal vehicles of non-patrol staff would be cost-prohibitive, charging for parking could be an option for offsetting those costs.

Executive Response



King County

Dow Constantine
King County Executive
401 Fifth Avenue, Suite 800
Seattle, WA 98104-1818
206-263-9600 Fax 206-296-0194
TTY Relay: 711
www.kingcounty.gov

KING COUNTY AUDITOR

MAY 24 2013

RECEIVED

May 24, 2013

Cheryle A. Broom
King County Auditor
Room 1033
COURTHOUSE

Dear Ms. Broom:

Thank you for the opportunity to review and comment on the proposed final report on the Performance Audit of the King County Sheriff's Office (KCSO) Take-Home Vehicle Program. We appreciate that the results of your audit identified options for reducing the cost of this program by recommending the costs be shared between the County and KCSO officers.

I fully concur with Recommendation #5 and provide the following specific comments below:

Recommendation	Agency Position	Schedule for Implementation	Comments
Recommendation # 5 The County Executive, in consultation with the King County Sheriff's Office, should access options to more equitably share the costs of commuting with King County Sheriff's Office employees with assigned vehicles.	Concur	On-going	The commuting miles of employees can be significant, and the Executive will work closely with KCSO to explore options for equitable cost sharing.



*King County is an Equal Opportunity/Affirmative Action Employer
and complies with the Americans with Disabilities Act*

Executive Response (continued)

Cheryle A. Broom
May 24, 2013
Page 2

If you have any questions regarding our audit response, please contact Carol Basile, Deputy Director, Finance and Business Operations Division, at 206-263-9255.

Sincerely,



 Dow Constantine
King County Executive

cc: Fred Jarrett, Deputy County Executive, King County Executive Office (KCEO)
Rhonda Berry, Assistant Deputy County Executive, KCEO
The Honorable John Urquhart, King County Sheriff
Caroline Whalen, County Administrative Officer, Department of Executive Services (DES)
Ken Guy, Director, Finance and Business Operations Division (FBOD), DES
Carol Basile, Deputy Director, FBOD, DES

Sheriff's Response



KING COUNTY SHERIFF'S OFFICE
516 Third Avenue, W-116
Seattle, WA 98104-2312
Tel: 206-296-4155 • Fax: 206-296-0168

John Urquhart
Sheriff

KING COUNTY AUDITOR

MAY 15 2013

RECEIVED

May 14, 2013

Cheryle A. Broom, King County Auditor
King County Courthouse
516 Third Avenue, Room W1033
Seattle, WA 98104-3272

RE: Audit of Take Home Vehicles in the Sheriff's Office

Dear Ms. Broom:

Here is my response to the above referenced audit, Report No. 2013-03

Recommendation	Agency Position	Schedule for Implementation	Comments
#1. The King County Council should consider taking steps to determine the magnitude of off-duty work performed by KCSO employees.	Concur		I would welcome the Council's input and advice.
#2. KCSO should continue to analyze the costs and benefits of its current vehicle assignment policy to determine if changes to this policy would result in cost savings.	Concur	On-going	The CPO program is a large budget item, not only for unincorporated King County but for our partner cities as well. I intend to track the costs of the program going forward as long as I am Sheriff, with the goal of reducing costs wherever possible.
#3. KCSO should develop a plan to more accurately track off-duty work by its officers.	Concur	May 1 st	I have taken steps so all off-duty work is captured via our CAD system, effective May 1, 2013.

Sheriff's Response (continued)

<p>#4. KCSO should take steps to ensure it is collecting reimbursements from employers for use of County-owned vehicles and should determine whether the current reimbursement rate of \$8 per hour accurately reflects the County's cost.</p>	<p>Concur</p>	<p>June 1st</p>	<p>I am in the process of changing our reporting processes to capture employer reimbursement for the use of police cars during off duty work. That will go into effect June 1st. The \$8 per hour is calculated from information that comes from Fleet, and we will determine if that remains an accurate reflection of the cost.</p>
<p>#5. The County Executive, in consultation with the King County Sheriff's Office, should assess the options to more equitably share the costs of commuting with KCSO employees and assigned vehicles.</p>	<p>Concur</p>	<p>On-going</p>	<p>The commuting miles of employees is significant, and I would like to work closely with the Executive to find ways to lower the costs.</p>

Thank you to you and your staff, specifically Bob Thomas, Ben Thompson, Ron Perry, and Kymber Waltmunson for their diligence and hard work completing the audit. I sincerely appreciate their professionalism and willingness to reach out and include our input as they moved through the arduous process.

Sincerely,



John Urquhart
Sheriff

Statement of Compliance, Scope, Objective & Methodology

Statement of Compliance with Government Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Scope and Objectives

The objectives for the performance audit of the King County Sheriff's Office (KCSO) take-home vehicle program were to:

1. For the various operational areas within the Sheriff's Office, compare the costs and benefits of take-home vehicles versus alternate programs such as a shared car program.
2. Describe how other police agencies assign vehicles to their personnel and identify any recognized best practices for take-home vehicle programs in particular.
3. Quantify approximate commute mileage for police vehicles as a percentage of total annual mileage for the program as a whole as well as for individual entities such as contract cities, Metro and Sound Transit, and King County Airport.

Methodology

To achieve the objectives noted above, the King County Auditor's Office interviewed KCSO leadership including the Sheriff as well as the captains in each of the zones, contract cities, and other jurisdictions. We interviewed officials in the Department of Transportation's Fleet Administrations Division and the Department of Executive Services' Facilities Management Division. We also interviewed a number of officials in other jurisdictions to understand how take-home and pooled vehicle program operate around the country. We surveyed relevant literature, including academic and audit reports, regarding fleet management. We also performed analyses of data from KCSO, Metro Transit, the King County International Airport, Fleet Administration, and the Facilities Management Division.

Scope of Work on Internal Controls

We assessed internal controls relevant to the audit objectives. This included review of selected policies, plans, processes, and reports. In many areas of this audit, we relied on computer-generated data. We tested the reliability of the data using a variety of techniques depending on the data and our purposes. We determined that the data used was sufficiently reliable for our intended purposes.

List of Recommendations & Implementation Schedule

Recommendation 1: The King County Council should consider taking steps to determine the magnitude of off-duty work performed by KCSO employees.

Implementation Date: On-going

Estimate of Impact: Additional information about the type and frequency of off-duty work will allow decision-makers to understand the costs to the County for allowing officers to use County-owned vehicles for off-duty work and allow the County to take steps to recover these costs.

Recommendation 2: The King County Sheriff's Office should continue to analyze the costs and benefits of its current vehicle assignment policy to determine if changes to this policy could result in cost savings.

Implementation Date: On-going

Estimate of Impact: The analytic model created by the King County Auditor's Office for this audit provides a tool KCSO can use to make future decisions about vehicle assignment policies. These decisions could result in cost savings that could be applied to other County priorities.

Recommendation 3: The King County Sheriff's Office should develop a plan to more accurately track off-duty work by its officers.

Implementation Date: May 1, 2013

Estimate of Impact: The results of this plan will provide decisions-makers with increased information about the type and frequency of off-duty work that will allow them to understand the costs to the County for allowing officers to use County-owned vehicles for off-duty work and take steps to recover these costs.

Recommendation 4: The King County Sheriff's Office should take steps to ensure it is collecting reimbursements from employers for use of County-owned vehicles and should determine whether the current reimbursement rate of \$8 per hour accurately reflects the County's cost.

Implementation Date: June 1, 2013

Estimate of Impact: Increasing the rate at which the County collects reimbursements would generate revenue that could be used for other County priorities and help to ensure that the organizations employing off-duty officers pay for the County-owned vehicles being used.

List of Recommendations & Implementation Schedule (continued)

Recommendation 5: The County Executive, in consultation with the King County Sheriff's Office, should assess options to more equitably share the costs of commuting with King County Sheriff's Office employees with assigned vehicles.

Implementation Date: On-going

Estimate of Impact: Cost sharing could defray some of the costs of providing take-home vehicles to officers and more equitably share costs among the program beneficiaries.