

King County Auditor's Office

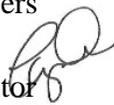
Kymer Waltmunson, King County Auditor



King County

DATE: November 20, 2014

TO: Metropolitan King County Councilmembers

FROM: Kymer Waltmunson, King County Auditor 

SUBJECT: Follow-up on the 2013 Performance Audit of Take-Home Vehicles in the King County Sheriff's Office

The King County Sheriff's Office (KCSO) has made significant progress in addressing our audit recommendations. For example, KCSO has begun to systematically collect reimbursements from employers who hire officers for off-duty work when the use of a patrol vehicle is required. This has resulted in a sizable increase in the amount collected over the past two years, and KCSO is continuing efforts to ensure that off-duty work is accurately tracked. KCSO has also drafted a vehicle assignment policy designed to achieve savings by having designated command and office-based staff use general-purpose vehicles instead of patrol cars.

Of the five audit recommendations:

DONE	4	Recommendations have been fully implemented Auditor will no longer monitor
PROGRESS	1	Recommendation is in progress Auditor will continue to monitor
OPEN	0	Recommendation remains unresolved Auditor will continue to monitor

Please see below for details on the implementation status of these recommendations.

Implementation Status as of November 2014

#	Quick Status	Recommendation	Status Detail
1	DONE	The King County Council should consider taking steps to determine the magnitude of off-duty work performed by KCSO employees.	Although this recommendation was directed to the County Council, KCSO has followed up by developing a plan to improve the process of approving and tracking off-duty work (see status of recommendation 3 below).
2	PROGRESS	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.	KCSO has made progress in re-evaluating its vehicle assignment policy and developing changes to save costs. For example, the Sheriff has drafted a “Standard Operating Procedure for Purchase and Assignment of Fleet Vehicles.” If adopted, it will require command staff, detectives, and non-patrol deputies to drive a “general purpose vehicle,” which costs less than a patrol car. Review of KCSO’s implementation of its updated vehicle assignment policy and its track record of cost savings during the 2015-16 period will provide further evidence of the cost effectiveness of changes to the current policy.
3	DONE	KCSO should develop a plan to more accurately track off-duty work by its officers.	KCSO has developed a plan to more accurately track off-duty work by its officers. The Sheriff has consolidated the responsibility of approving and tracking off-duty work under one captain. The captain has identified areas for improvement in the existing process of approving and tracking off-duty work. She has taken the initiative to develop a more efficient process to improve accuracy and effectiveness.
4	DONE	KCSO should take steps to ensure it is collecting reimbursements from employers for the use of County-owned vehicles and should determine whether the current reimbursement rate of \$8 per hour accurately reflects the County’s cost.	KCSO has begun to bill employers for reimbursements for the use of vehicles for off-duty work, resulting in a significant increase in the number of patrol use invoices over the past two years. In 2013, the costs recovered totaled \$26,830. For the first seven months of 2014 for which records were available, the costs recovered reached approximately \$109,000.

#	Quick Status	Recommendation	Status Detail
			KCSO continues to work with Fleet Administration to ensure the reimbursement rate is current and accurate. Most recently, KCSO increased the off-duty car rate from \$7.53 to \$8.23 per hour, effective January 1, 2014. In addition, for off-duty work that does not require use of vehicle, such as Century Link Field or Safeco Field, the KCSO charges deputies who use their vehicles a flat fee of \$32.
5	DONE	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's Sheriff's Office employees with assigned vehicles.	The County Executive and the KCSO are in the process of interest arbitration with the police guild. The negotiation entails taking into consideration our analyses from the 2013 audit, which includes the possibility of commute cost-sharing options between the County and KCSO employees.

Bob Thomas, Senior Principal Management Auditor, and Chelsea Lei, Management Auditor, conducted this review. Please contact Bob Thomas at 477-1042, or Kymber Waltmunson at 477-1043 if you have any questions about the issues discussed in this memo.

cc: Dow Constantine, King County Executive
 John Urquhart, Sheriff, KCSO
 Fred Jarrett, Deputy County Executive
 Rhonda Berry, Assistant Deputy County Executive
 Dwight Dively, Director, Office of Performance, Strategy and Budget
 Carol Basile, Deputy Director, Department of Executive Services, Finance & Business Operations Division
 Chris Barringer, Chief of Staff, KCSO
 DeWayne Pitts, Chief Financial Officer, KCSO
 Anne Noris, Clerk of the Council