






# KING COUNTY AUDITOR'S OFFICE

DECEMBER 1, 2020

## Follow-up on Performance Audit of Take-Home Vehicles in the King County Sheriff's Office (2013)

**The King County Sheriff's Office developed a new vehicle assessment tool, making it possible to select vehicles with expected performance at the lowest cost.** The King County Sheriff's Office (KCSO) created a Marked Patrol Vehicle Assessment Tool that contains comparative information on vehicle performance and cost factors for different vehicle options. The cost factors roll up into an estimated annual and life cycle cost for each of the options, based on assumptions for mileage and service life. KCSO will use the tool as a reference in selecting its next patrol vehicle, and for future vehicle types, such as general service vehicles. By creating the tool, KCSO is able to better analyze the costs of vehicle assignments, completing the last remaining recommendation from the audit.

Of the five audit recommendations:

	5 DONE		0 PROGRESS		0 OPEN
<b>Fully implemented</b> Auditor will no longer monitor.		<b>Partially implemented</b> Auditor will continue to monitor.		<b>Remain unresolved</b> Auditor will continue to monitor.	

Please see below for details on the implementation status for each recommendation.

### Recommendation 1

On November 20, 2014

DONE



### Recommendation 2

DONE



**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.**

STATUS UPDATE: At the time of the last audit follow-up, KCSO had created a matrix for evaluating vehicle costs and planned to develop a more robust version for assessing vehicle costs when choosing its new KCSO patrol vehicle. KCSO recently developed the new assessment tool; the tool helps KCSO evaluate vehicle costs based on estimated life cycle and annual costs, and includes other key operational data, such as powertrain and drive system information.

As noted in the tool, KCSO does not evaluate vehicles solely based on vehicle costs but also considers key operational performance factors, including vehicle safety. Consistent with the audit, examining the costs of vehicle assignments inherently includes the operational needs the vehicle serves; while KCSO's current iteration of the tool evaluates potential options for new patrol vehicles, the tool also provides a template for evaluating non-patrol or specialty vehicles in the future.

IMPACT: By creating the assessment tool, KCSO can compare the estimated life cycle costs among vehicle options when choosing vehicles for their operations. Doing so affords KCSO a clear picture of potential vehicle costs as a function of its operational costs—allowing KCSO to balance vehicle cost-effectiveness with performance needs, ideally meeting those needs at the lowest cost.

### Recommendation 3

On November 20, 2014

DONE



### Recommendation 4

On November 20, 2014

DONE



### Recommendation 5

On November 20, 2014

DONE



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Justin Anderson conducted this review. If you have any questions or would like more information, please contact the King County Auditor's Office at [KCAO@KingCounty.gov](mailto:KCAO@KingCounty.gov) or 206-477-1033.