

Office of City Auditor

Status Report on Implementation of Audit Recommendations 2007-2009

June 15, 2010

City of Seattle

Office of City Auditor



Our Mission:

To help the City of Seattle achieve honest, efficient management and full accountability throughout City government. We serve the public interest by providing the Mayor, the City Council, and City department heads with accurate information, unbiased analysis, and objective recommendations on how best to use public resources in support of the well-being of the citizens of Seattle.

Background:

Seattle voters established our office by a 1991 amendment to the City Charter. The office is an independent department within the legislative branch of City government. The City Auditor reports to the City Council and has a four-year term to ensure his/her independence in selecting and reporting on audit projects. The Office of City Auditor conducts financial-related audits, performance audits, management audits, and compliance audits of City of Seattle programs, agencies, grantees, and contracts. The City Auditor's goal is to ensure that the City of Seattle is run as effectively and efficiently as possible.

How We Ensure Quality:

The office's work is performed in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. These standards provide guidelines for staff training, audit planning, fieldwork, quality control systems, and reporting of results. In addition, the standards require that external auditors periodically review our office's policies, procedures, and activities to ensure that we adhere to these professional standards.

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City of Seattle
Office of City Auditor



June 15, 2010

The Honorable Mayor Mike McGinn
Seattle City Councilmembers
City of Seattle
Seattle, Washington 98104

Dear Mayor McGinn and City Councilmembers:

Attached is our report, Status Report on Implementation of Audit Recommendations 2007-2009. Our objective for this work is to communicate the implementation status of recommendations from audit reports published by our office from 2007 through 2009.

Our review of 194 recommendations from 22 audit reports indicated that, as of early March 2010, 46 percent of our recommendations had been implemented, 50 percent were pending, and 4 percent had no planned action or follow-up. City departments disagreed with 0 (zero) percent of our recommendations.

The report discusses our process for tracking and following up on audit recommendations. The report also lists each recommendation by audit report title, recommendation description, implementation status, and date of implementation.

If you have any questions or comments about this report, please contact me at (206) 233-1095

Sincerely,

A handwritten signature in black ink that reads "David G. Jones".

David G. Jones
City Auditor

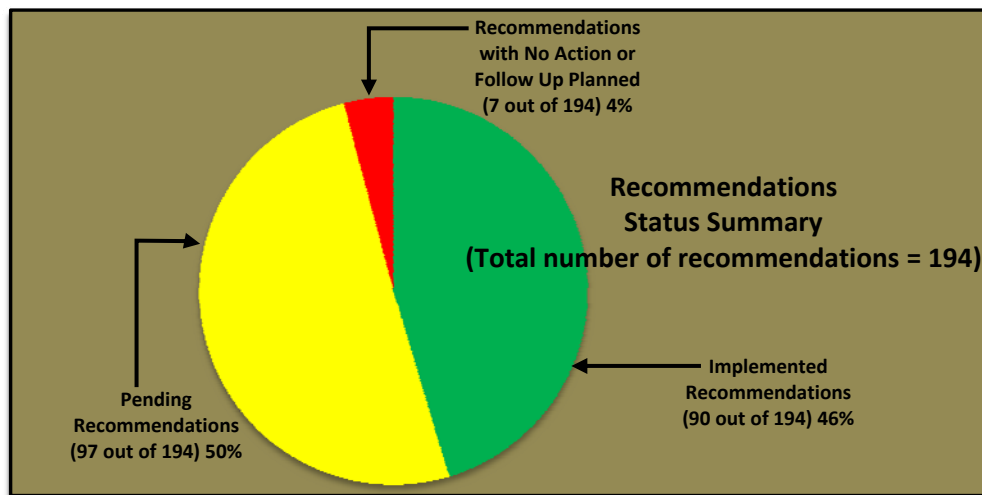
Enclosure

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Status Report on Implementation of Audit Recommendations 2007-2009

Status of Audit Recommendations

We reviewed the status of 194 recommendations contained in 22 audit reports issued from January 1, 2007 through December 31, 2009. As shown in the chart below, as of early March 2010, 46 percent of our recommendations (90 out of 194) were implemented, 50 percent (97 out of 194) were pending, 4 percent (7 out of 194) had no planned action or follow-up and 0 percent were recommendations with which City departments disagreed.



We reviewed the status of recommendations from the following 22 audit reports:

1. Seattle Municipal Court Accounts Receivable and Revenue Recovery, Internal Controls Review (January 4, 2007)
2. Seattle Public Utilities Billing and Accounts Receivable – Drainage Fees, Internal Controls Review (February 8, 2007)
3. Parks Public Involvement Audit, Phase 2: Case Study of Loyal Heights Playfield Renovation (April 12, 2007)
4. Seattle Indigent Public Defense Services (August 6, 2007)
5. Review of Millennium Digital Media’s Compliance with the City of Seattle’s Cable Customer Bill of Rights (August 21, 2007)
6. External Funding of Capital Projects (January 16, 2008)
7. Seattle’s Special Events Permitting Process: Successes and Opportunities (January 31, 2008)
8. Seattle City Light Travel (February 1, 2008)
9. Seattle Public Utilities Revenue Cycle Audit - Transfer Stations, Internal Controls Review (February 14, 2008)
10. Seattle Public Utilities Revenue Cycle Audit – Commercial Solid Waste, Internal Controls Review (April 9, 2008)
11. Seattle’s Enforcement of Bias Crimes (August 4, 2008)

12. City Should Take Steps to Enhance Pedestrian and Cyclist Mobility Through and Around Construction Sites (August 13, 2008)
13. Review of City Collection Policies and Procedures (September 25, 2008)
14. Follow up Audit of Broadstripe's Compliance with the City of Seattle's Cable Customer Bill of Rights (October 24, 2008)
15. Review of Costs of Neighborhood Traffic Calming Projects (January 15, 2009)
16. Audit of Comcast's Compliance with the City of Seattle's Cable Customer Bill of Rights (May 13, 2009)
17. Management of City Trees (May 15, 2009)
18. Cash Handling Audit Seattle Center Parking (June 19, 2009)
19. Seattle District Council System Needs Renewal (June 22, 2009)
20. Cal Anderson Park Surveillance Camera Pilot Program Evaluation (October 26, 2009)
21. Compliance Audit of the Aquatic Habitat Matching Grant Program (December 14, 2009)
22. Efficiencies Audit: Parking and Traffic Ticket Processing (December 15, 2009)

For reporting purposes, we categorized the status of recommendations into the following four categories:

1. Implemented

We reviewed the status information provided by the audited entity and substantially agree with its assessment that the recommendation has been implemented, or is in the process of being implemented and we see no barrier to its implementation.

2. Pending

We categorized a recommendation as pending when it met one of the following conditions:

- a) The implementation of the recommendation is in process. Implementation is not complete and additional monitoring to ensure its completion is warranted. In some cases, implementation requires City Council/Mayoral decision(s).
- b) The recommendation's scheduled follow-up by our office is not yet due. This is the case for 27 percent (26 out of 97) of our "pending" recommendations, which are designated by an asterisk in the table below.

3. Department Disagrees with Recommendation

Department management does not agree with the recommendation and is not planning to implement the recommendation.

4. No Action or Follow Up Planned

The recommendation is no longer relevant or the recommendation implementation is not feasible due to budget, staffing, or other barriers.

How We Track Our Audit Recommendations

As part of our audit close-out process, the City Auditor meets with the auditors who performed the audit to determine which recommendations will be added to our tracking database. Audit staff members assess the status of recommendations by following up with the appropriate City departments and/or responsible individuals and obtaining testimonial or documentary evidence to verify the status assessment. Normally, the office will allow at least six months to a year to elapse before following up on a recommendation; this period is intended to give an auditee adequate time to implement the recommendation. However, certain recommendations may require follow-up sooner than this. We normally follow up on recommendations listed in our database at mid-year and year end.

In some cases, we go beyond our standard status tracking activity described above and perform a more in-depth examination and verification of the extent to which the audit recommendations have been implemented. An example is Ordinance 122602 that required our office to conduct a second audit of the City’s public defense services program to determine its compliance with the ordinance’s standards and to verify the extent to which the City and its public defense contractors have implemented the recommendations in our August 6, 2007 report on the program. We plan on completing this audit during the second quarter of 2010.

2007-2009 Audit Recommendations Status

The following table lists the 194 recommendations we are tracking from 22 audit reports issued in 2007-2009 and the status of each recommendation as of early March 2010. Please note that recommendations categorized as “pending” with an asterisk means that the scheduled follow-up by our office is not yet due.

| Report Title | | Description | Status as of March 2010 | Date Completed |
|---|----|--|-------------------------|----------------|
| Seattle Municipal Court (SMC) Accounts Receivable (AR) and Revenue Recovery, Internal Controls Review (January 4, 2007) | 1 | Citizens' fines placed in collections can be pulled out when the citizen receives new violations and fines. | Completed | December 2008 |
| | 2 | SMC's review of employee adjustments to financial obligations could be improved. | Completed | July 2009 |
| | 3 | A high percentage of citizens do not pay parking tickets or traffic and non-traffic infractions in a timely manner. | Completed | December 2008 |
| | 4 | Time-payment policies result in inefficiencies and allow citizens to delay payment. | Completed | December 2008 |
| | 5 | Most citizens set up on time-payments do not pay on time. | Completed | December 2008 |
| | 6 | Time-payment research functions are inefficient and not properly supported by the Court's information system (MCIS). | Pending | |
| | 7 | Community service policies result in inefficiencies and allow citizens not to properly honor their community service agreements. | Completed | December 2008 |
| | 8 | Many citizens set up on community service plans do not fulfill the plan's terms. | Pending | |
| | 9 | SMC does not collect or track performance measurement data for revenue recovery processes. | Completed | December 2009 |
| | 10 | SMC policies create inefficiencies and staff time is wasted pursuing monies unlikely to be paid. | Completed | December 2008 |
| | 11 | SMC's information system tools do not adequately support AR management or revenue recovery functions. | Pending | |

| Report Title | | Description | Status as of March 2010 | Date Completed |
|--|----|--|-------------------------|----------------|
| Seattle Public Utilities (SPU) Billing and Accounts Receivable (AR) – Drainage Fees, Internal Controls Review (February 8, 2007) | 12 | Variance reporting on property characteristics data is not adequate to ensure accurate updates to the Drainage Billing System (DBS). | Pending | |
| | 13 | Drainage fee updates/adjustments to customer accounts are made only once a year by King County, despite when property changes actually occur. | Pending | |
| | 14 | Property tax statements (Drainage fee bills) "returned to sender" are not researched and resolved by King County. | Pending | |
| | 15 | No one in SPU or King County is monitoring DBS system access rights and two employee users should have their system update access rights revoked. | Completed | December 2009 |
| | 16 | Delinquent drainage accounts aren't tracked, researched, or pursued by SPU or King County until they are three years past due. | Pending | |
| | 17 | King County estimates of the interest paid on delinquent drainage fees may result in underpayments to SPU. | Pending | |
| | 18 | Property data in DBS, including ownership data, is not always accurate. | Completed | December 2007 |
| | 19 | Reconciliations of the drainage receivable were not done on a timely basis by SPU. | Completed | December 2007 |
| | 20 | Delinquent drainage fee receivables are not always written off timely by SPU. | Completed | December 2007 |
| | 21 | SPU's memorandum of agreement with King County for drainage billing and collection services requires updating. | Pending | |
| | 22 | SPU may wish to re-evaluate whether it is beneficial to continue outsourcing drainage fee administration functions. | Pending | |
| | 23 | SPU and King County's controls are not adequate to prevent or detect unauthorized employee adjustments to accounts. | Completed | December 2008 |
| Parks Public Involvement Audit, Phase 2: Case Study of Loyal Heights Playfield Renovation (April 12, 2007) | 24 | Parks should make field schedules available on the web. | Completed | October 2008 |
| | 25 | Parks should provide important customer service information (including the phone number to request that lights be turned off when a field is not in use) on permanent signs. | Completed | October 2008 |
| Seattle Indigent Public Defense Services (August 6, 2007) | 26 | The Office of Policy and Management (OPM) should audit public defense attorney caseloads based on assigned cases to ensure adherence to caseload standards, and share the audit results with the City Council. | Completed | October 2009 |
| | 27 | The City should clarify that in the governing ordinance and in the contracts with the City's contracted public defense providers, attorney caseload is measured by the number of assigned cases, not closed cases. | Completed | July 2009 |
| | 28 | The City should have a larger secondary public defense agency. | Completed | July 2008 |
| | 29 | OPM should review a larger number of case files (minimum 30), and impose corrective measures if it does not find compliance by the public defense agencies. | Completed | October 2009 |
| | 30 | The public defense agencies should revise their client case file forms. | Pending | March 2010 |
| | 31 | The City should clarify what constitutes assignment of a case. | Completed | July 2008 |

| Report Title | | Description | Status as of March 2010 | Date Completed |
|--|----|---|-------------------------|----------------|
| Seattle Indigent Public Defense Services (August 6, 2007), continued | 32 | Phone calls/letters can replace public defense agencies' contact with defendants only when the defendant cannot or is unwilling to meet. | Completed | July 2008 |
| | 33 | Document evidence of attorney contacts with clients in the public defense agencies' client files. | Pending | March 2010 |
| | 34 | Conduct an annual or biannual defendant satisfaction survey. | Completed | February 2010 |
| | 35 | Provide information to defendants on who they can call regarding complaints about the public defense services they receive. | Completed | October 2009 |
| | 36 | Document complaints in case files, give copies to the Office of Policy and Management (OPM), and explain when cases are transferred due to attorney/client communication breakdown. | Completed | March 2010 |
| | 37 | OPM and SMC should provide information about the City's contracted public defense agencies on the City's web site. | Completed | August 2009 |
| | 38 | Primary and secondary public defense agencies should have websites. | Completed | August 2009 |
| | 39 | OPM should assess the public defense agencies' compliance with supervisor/attorney ratio. | Completed | March 2010 |
| | 40 | OPM should improve its audits related to training of public defense attorneys. | Completed | October 2009 |
| | 41 | OPM should assess the public defense agencies' compliance with contract performance evaluation requirements. | Completed | March 2010 |
| | 42 | OPM should assess the purpose of the performance evaluation summary. | Completed | July 2008 |
| | 43 | OPM should review the public defense agencies' investigator hours. | Pending | |
| | 44 | OPM should review the costs of the public defense agencies' use of investigators. | Pending | |
| | 45 | SMC should track the public defense agencies' use of interpreters outside of court hearings. | Pending | |
| | 46 | The public defense attorneys should arrange for interpreters before meeting with their clients. | Pending | |
| | 47 | OPM should use interpreter usage reports to evaluate public defense agencies' performance. | Pending | |
| | 48 | SMC should track continuances. | Pending | |
| | 49 | SMC should improve its system to track open/closed case information. | Pending | |
| | 50 | SMC and OPM should evaluate case processing time. | Pending | |
| | 51 | OPM should consider paying on an open case basis instead of a closed case basis. | Completed | February 2010 |
| | 52 | OPM should review annual disposition data. | Pending | |
| | 53 | OPM and SMC should decide whether appeals are a good measure of public defense services. OPM also needs to reconcile its appeal data with that maintained by the Law Department. | Completed | February 2010 |
| | 54 | OPM and SMC should decide if motions are an appropriate measure of public defense services. If yes, SMC should track. | Completed | February 2010 |
| | 55 | OPM and SMC should decide if probation and revocation hearings are an appropriate measure. If yes, SMC should track. | Completed | February 2010 |
| | 56 | OPM and SMC should decide if trials are an appropriate measure of public defense services. If yes, OPM should track. | Pending | |
| | 57 | SMC should improve trial data collections. | Pending | |

| Report Title | | Description | Status as of March 2010 | Date Completed |
|--|----|--|-------------------------|----------------|
| Seattle Indigent Public Defense Services (August 6, 2007), continued | 58 | The City should decide whether the public defense agency contract selection process is independent enough, and assigned counsel should be done outside of SMC. | Completed | July 2008 |
| | 59 | OPM should determine if efforts are being made by the public defense agencies to ensure continuous representation. | Completed | March 2010 |
| | 60 | OPM should consider City-prosecutor salaries in determining parity with those for public defenders. | Pending | |
| Review of Millennium Digital Media's (MDM) Compliance with the City of Seattle's Cable Customer Bill of Rights (August 21, 2007) | 61 | MDM should ensure customers are notified of changes to their cable rates, programming, and channels in a timely manner. | Completed | October 2008 |
| | 62 | MDM should improve outage reporting and notification. | Completed | October 2008 |
| | 63 | MDM should ensure accuracy of promotional material. | Completed | October 2008 |
| | 64 | MDM should improve customer service at their Customer Service Call Center. | Completed | October 2008 |
| | 65 | MDM should improve systems for tracking and responding to customer complaints. | Completed | October 2008 |
| | 66 | MDM will mail customers annually the comprehensive information on their products and services as required by Seattle Municipal Code 21.60.820E, a section of the Cable Customer Bill of Rights. | Completed | October 2008 |
| External Funding of Capital Projects (January 16, 2008) | 67 | The City Council should revisit and clarify the financial policies and procedures that apply to capital projects with public-private elements. | Pending | |
| | 68 | The City Council should clarify who should complete the analyses called for in Financial Policy 12 - the department responsible for the capital improvement, the Department of Finance, or another responsible party. | Pending | |
| | 69 | The City Council should provide a consistent format for displaying the analysis required. | Pending | |
| | 70 | The City Council should establish a threshold size for projects that will undergo a review of external funding risk analysis and contingency planning. | Pending | |
| | 71 | The City Council should direct the designated party to submit completed analysis for all relevant capital projects with external funding. | Pending | |
| | 72 | City departments should obtain assurances for all external funding commitments to City capital projects, conduct and document a risk analysis and scenario analysis exploring funding options, or document that risks are accepted. | Pending | |
| | 73 | The City Council should develop Citywide policies and procedures for comprehensive legal review of external funding commitments. These policies should ensure that the City has considered inserting penalty provisions in the event of non-payment. | Pending | |
| | 74 | City officials should obtain independent legal advice from the City Attorney regarding the risks and advantages of entering into projects relying on external funding. | Pending | |

| Report Title | | Description | Status as of March 2010 | Date Completed |
|--|----|---|-------------------------|----------------|
| External Funding of Capital Projects (January 16, 2008), continued | 75 | Risks of unsecured commitments that may not meet cash flow requirements must be clearly communicated to the City Council and documented, and a contingency plan should be in place. | Pending | |
| Seattle's Special Events Permitting Process: Successes and Opportunities (January 31, 2008) | 76 | To reduce special event expenses, the City may wish to consider eliminating or phasing out its policy of not charging "grandfathered" events for Seattle Department of Transportation (SDOT)-related expenses. | Pending* | |
| | 77 | The Special Events Office in collaboration with the Special Events Committee should consider developing annual or semi-annual voluntary orientation sessions for new permit applicants. | Pending* | |
| | 78 | The Department of Parks and Recreation in collaboration with the Mayor's Office should develop and implement a succession plan for the Special Events Coordinator position. | Pending* | |
| | 79 | The Department of Parks and Recreation should develop and maintain a dedicated website for the Special Events Office containing, at minimum, general information on who to contact, the application process, permit requirements, Committee review process, and fees. | Pending* | |
| | 80 | The Special Events Office should consider the benefits of an online application process. | Pending* | |
| | 81 | The Special Events Office should consider posting on its website, the scheduled dates for approved events, type of event, estimated participants, etc. as courtesy to affected communities. | Pending* | |
| | 82 | The City may want to revisit the requirements for citizen representatives to the Special Events Committee, given the ongoing vacancies for this position. | Pending* | |
| | 83 | Ensure that all Department of Neighborhood Coordinators are on the distribution list for the Monthly Special Events Calendar Updates that list all citywide special events. | Pending* | |
| Seattle City Light (SCL) Travel (February 1, 2008) | 84 | SCL will document what level of authorization is required for various types of travel and document guiding principles for approval to ensure business need. | Completed | November 2008 |
| | 85 | Guidelines for ticketing and the use of exceptions will be incorporated into travel policies. | Completed | November 2008 |
| | 86 | SCL will review the use of the declined carrier exception from 2006-07. | Completed | November 2008 |
| Seattle Public Utilities (SPU) Revenue Cycle Audit - Transfer Stations, Internal Controls Review (February 14, 2008) | 87 | The SPU transfer stations scales haven't been licensed with the State. | Pending | |
| | 88 | Procedures require improvements to minimize losses from customers who leave the transfer station without paying (i.e., skip-outs). | No Action Planned | December 2008 |
| | 89 | Some controls over adjusting customer accounts in the Transfer Station Billing System (TSBS) need improvement. | Completed | December 2008 |
| | 90 | Deposits of billed customer payments could be made timelier. | Completed | December 2008 |
| | 91 | Improvements are needed with coding/blocking TSBS accounts. | Completed | December 2008 |

| Report Title | | Description | Status as of March 2010 | Date Completed |
|---|--|---|-------------------------|----------------|
| Seattle Public Utilities (SPU) Revenue Cycle Audit - Transfer Stations, Internal Controls Review (February 14, 2008), continued | 92 | The percentage of TSBS customers who are delinquent is fairly high. | Pending | |
| | 93 | Interest/penalties are not sufficient to provide sufficient incentives for billed customers to pay timely. | No Action Planned | December 2008 |
| | 94 | Delinquent Transfer Station accounts are not sent to collections timely. | Completed | December 2008 |
| | 95 | SPU is not adequately monitoring the performance and status of accounts in collections. | Completed | December 2008 |
| | 96 | The collection rate and revenue recoveries are not maximized for Transfer Station accounts. | Pending | |
| | 97 | Policies and procedures for the remission of customer payments made to the collection agency need improvements. | Completed | December 2008 |
| | 98 | Policies and procedures governing collection agency commission fees need to be improved. | Pending | |
| | 99 | The method for estimating Transfer Station bad debts may not result in the most accurate reserve. | Pending | |
| | 100 | System access rights to TSBS need to be updated. | Completed | December 2008 |
| | 101 | Controls related to monitoring exception-type activity on TSBS could be improved. | Completed | December 2008 |
| | 102 | Transfer Station transaction controls are not adequate to prevent and/or detect potential employee theft. | Pending | |
| | 103 | Transfer Station policies and procedures do not ensure non-sufficient funds (NSF) check losses are minimized. | Pending | |
| | 104 | The Scale House closing and daily reconciliation procedures could be improved. | Completed | December 2008 |
| | 105 | Transfer Station employees are still picking up the money to restock the safes instead of using an armored car service. | Pending | |
| | 106 | There are issues with the video camera system setup utilized to monitor the Scale House operations. | Completed | December 2008 |
| 107 | Separation of duties is not adequate for the receipt of funds for the sale of recycling waste. | Completed | December 2008 | |
| Seattle Public Utilities (SPU) Revenue Cycle Audit - Commercial Solid Waste, Internal Controls Review (April 9, 2008) | 108 | Controls could be improved by reviewing customer account adjustments made by Waste Management. | Pending | |
| | 109 | Controls could be improved to ensure timely remittance of customer payments. | Completed | December 2008 |
| | 110 | There are no regular account aging reports prepared for Commercial Solid Waste accounts receivable. | Completed | May 2009 |
| | 111 | A significant percentage of SPU Commercial customers appear to consistently pay a month or more late. | Completed | December 2008 |
| | 112 | Interest fees charged do not appear to be adequate to encourage timely payment and other interest issues. | Completed | December 2008 |
| | 113 | Some improvements are needed with contractor and SPU customer communications on delinquent accounts. | Pending | |
| | 114 | Delinquent accounts are not submitted to collections in a timely manner. | Completed | December 2008 |
| | 115 | Procedures for tracking and monitoring the performance of Commercial accounts in collections need improvement. | Pending | |

| Report Title | | Description | Status as of March 2010 | Date Completed |
|--|-----|--|-------------------------|----------------|
| Seattle Public Utilities (SPU) Revenue Cycle Audit – Commercial Solid Waste, Internal Controls Review (April 9, 2008), continued | 116 | The City's collection procedures require improvement to maximize the collection rate and revenue recoveries. | Pending | |
| | 117 | Policies and procedures governing the remission of customer payments to the collection agency need to be improved. | Completed | December 2008 |
| | 118 | Policies and procedures governing collection agency commission fees need improvement. | Pending | |
| | 119 | Controls related to direct payments could be improved. | Pending | |
| | 120 | SPU is not consistently writing off Commercial accounts by the time they are 1 1/2 years delinquent, per SPU policy. | Completed | April 2008 |
| | 121 | SPU was not reconciling the Commercial Solid Waste Receivable accounts frequently enough. | Completed | March 2010 |
| | 122 | Controls are not adequate to ensure SPU is charged accurately for yard and food waste processing tonnage. | Completed | December 2007 |
| | 123 | Improved procedures are needed for SPU's review and approval of invoices for yard and food waste processing. | Completed | January 2008 |
| | 124 | SPU needs to improve its verification of the recycling tonnage used for invoicing recycling processing and the commodity credit. | Pending | |
| | 125 | None of the critical scales involved in the SPU solid waste processes have been certified/tested by the State. | Completed | December 2008 |
| | 126 | Contractor reporting provided to SPU on customer complaints/issues needs to be improved. | Pending | |
| | 127 | SPU is not assessing penalties specified by contract terms for service failures, except for noise violations. | Pending | |
| | 128 | SPU's controls over the verification of tonnage invoiced for transfer services could be strengthened. | Pending | |
| Seattle's Enforcement of Bias Crimes (August 4, 2008) | 129 | The Seattle Police Department (SPD) should simplify bias crime flagging in its SPIDER (Seattle Police Information, Dispatch, and Electronic Reporting) system. | Completed | June 2009 |
| | 130 | SPD should support a civilian web site for victim reporting of bias crimes. | No Action Planned | |
| | 131 | SPD should use SPIDER to compare Seattle's bias crime reporting to Sacramento's. | Completed | June 2009 |
| | 132 | Increase SPD officer training in identifying (i.e., recognizing when there is a bias element to a crime or incident) and flagging bias crimes (i.e., checking the bias field on the General Offense form, and/or adding an offense category of malicious harassment or bias incident). | Completed | May 2009 |
| | 133 | SPD should monitor the SPD Data Center workload regarding the shift to the National Incident Based Reporting System (NIBRS). | Completed | June 2009 |
| | 134 | The City should use SPIDER to create bias crime reporting. | Completed | June 2009 |
| | 135 | SPD should require officers to submit reports on bias incidents, not just bias crimes. | Completed | June 2009 |
| | 136 | The City should regularly publish reports on bias incidents and crimes. | Pending | |

| Report Title | | Description | Status as of March 2010 | Date Completed |
|---|-----|---|-------------------------|----------------|
| Seattle's Enforcement of Bias Crimes (August 4, 2008), continued | 137 | Increase coordination among City departments and between City and external agencies for bias crime education and response. | Pending | |
| | 138 | SPD should increase support for Demographic Advisory Committees by paying for more police officer time to participate. | No Action Planned | |
| City Should Take Steps to Enhance Pedestrian and Cyclist Mobility Through and Around Construction Sites (August 13, 2008) | 139 | The Seattle Department of Transportation (SDOT) should develop a set of preferred and alternative methods for pedestrian protection. | Pending | |
| | 140 | SDOT should enforce Americans with Disabilities Act (ADA) standards for pedestrians. | Completed | February 2010 |
| | 141 | SDOT should dedicate a street use inspector to coordinate multiple construction projects. | Completed | February 2010 |
| | 142 | SDOT should ensure full implementation of the Construction Coordination and Mapping Tool. | Completed | February 2010 |
| | 143 | SDOT should develop a policy for waiving street use permit inspections. | Completed | February 2010 |
| | 144 | SDOT should ensure full implementation of new business procedures for street use permit inspection scheduling, tracking, and oversight. | Completed | February 2010 |
| | 145 | SDOT should develop and implement new policies and procedures for ensuring consistent application of street use permit fees and penalties. | Completed | February 2010 |
| | 146 | SDOT should develop a policy requiring applicants to submit a notification plan. | Completed | February 2010 |
| | 147 | SDOT should make information on sidewalk closures and alternative routes available on SDOT's website. | Completed | February 2010 |
| Review of City Collection Policies and Procedures (September 25, 2008) | 148 | The City does not refer delinquent accounts to the collection agency in a timely manner. | Pending | |
| | 149 | City departments do not provide the collection agency with the information needed to maximize revenue recovery. | Pending | |
| | 150 | City departments do not adequately monitor and reconcile accounts referred to the collection agency. | Pending | |
| | 151 | The collection rate for City accounts referred to the collection agency is lower than industry averages. | Pending | |
| | 152 | Procedures for remittance of customer payments and handling direct payments need improvement. | Pending | |
| | 153 | Policies and procedures governing interest charges, collection fees, and agency fees need to be examined by DEA Treasury. | Pending | |
| | 154 | The City's contract for collection services should be improved. | Pending | |
| Follow up Audit of Broadstripe's Compliance with the City of Seattle's Cable Customer Bill of Rights (October 24, 2008) | 155 | Broadstripe needs to continue meeting call response time standards. | Pending | |
| | 156 | Broadstripe needs to continue to meet busy signal standards. | Completed | September 2009 |
| | 157 | Broadstripe needs to ensure that their customer privacy statement is included in the customer installation packet. | Pending | |
| | 158 | The privacy statement included in Broadstripe's annual mailing must be a separate statement, not one embedded in the Annual Customer Notification Form. | Completed | September 2009 |
| Review of Costs of Neighborhood Traffic Calming Projects (January 15, 2009) | 159 | The Seattle Department of Transportation (SDOT) should improve the tracking of neighborhood traffic calming project design and construction costs. | Completed | December 2009 |

| Report Title | | Description | Status as of March 2010 | Date Completed |
|---|---|---|-------------------------|----------------|
| Review of Costs of Neighborhood Traffic Calming Projects (January 15, 2009), continued | 160 | SDOT should work with the City Council to establish clear policies and procedures regarding if and how privately paid neighborhood traffic calming projects will be permitted. | Completed | December 2009 |
| Audit of Comcast's Compliance with the City of Seattle's Cable Customer Bill of Rights (May 13, 2009) | 161 | Comcast should revise its policies and procedures to include the complaint referral requirement specified in the Cable Customer Bill of Rights, cover this requirement during its Customer Service Representative training, and clearly display this policy on its website and on customer bills along with the office of Cable Communication's telephone number. | Pending* | |
| | 162 | Comcast should provide further information in its welcome packet and annual customer mailing on the additional services and discounts available to customers with disabilities. | Pending* | |
| Management of City Trees (May 15, 2009) | 163 | The City should adopt new tree regulations for tree protection on private property. | Pending | |
| | 164 | The Department of Planning and Development needs to conduct an analysis to determine resource needs for implementing the new tree regulations. | Pending | |
| | 165 | If the City wants to achieve 30 percent tree canopy in 30 years, it will need to provide the necessary funding. The City needs to determine its highest tree management spending priorities. | Pending* | |
| | 166 | Seattle City Light (SCL) needs to review its current process for reviewing the landscape portions of proposed capital projects to ensure that its Vegetation Management unit is included in its review process. | Pending | |
| | 167 | SCL and the Seattle Department of Transportation (SDOT) need to review the current Recommended Tree Planting List and come to agreement on the appropriate trees to plant under power lines. | Pending | |
| | 168 | The SDOT Urban Forestry and Street Maintenance Divisions need to address the process of resolving differences of opinion between the two divisions regarding new tree plantings, and memorialize it in a revised Memorandum of Understanding (MOU). | Pending* | |
| | 169 | SDOT needs to finalize and adopt new tree planting guidelines that are consistent throughout the department. | Pending* | |
| | 170 | To implement the education and outreach activities for the Urban Forest Management Plan (UFMP), the City needs to fund a full-time position to implement education and outreach activities. | No Action Planned | |
| | 171 | The City needs to conduct an inventory of City-managed trees. | Pending* | |
| | 172 | The City needs to re-establish the Sustainability and Environment Sub-cabinet and to set a regular meeting schedule for this entity. | Completed | December 2009 |
| | 173 | Agendas and minutes should be kept for all Urban Forest Coalition and Sub-cabinet meetings. | Pending* | |
| 174 | The Mayor or the City Council needs to clarify the Office of Sustainability and Environment's roles regarding its authority and accountability for implementing the UFMP. | Pending* | | |

| Report Title | | Description | Status as of March 2010 | Date Completed |
|--|-----|---|-------------------------|----------------|
| Management of City Trees (May 15, 2009), continued | 175 | The City needs to develop a comprehensive implementation plan that establishes strategies and performance metrics for UFMP implementation. | Pending* | |
| Cash Handling Audit Seattle Center Parking (June 19, 2009) | 176 | Parking tickets issued at the First Avenue North garage are not dated by Seattle Center parking personnel. | Pending | |
| | 177 | The manual gate log is not compared to the Amano McGann system gate lift report. | Pending | |
| | 178 | Parking attendants do not review identification when customers pay for parking by check. | Completed | December 2009 |
| | 179 | Parking attendants' daily balancing process is not a blind reconciliation. | Pending | |
| | 180 | There are control issues related to Brinks deposit pickup procedures. | Completed | June 2009 |
| | 181 | There is no backup currently for the Parking Coordinator who reviews the daily deposits and overages-and-shortages. | Completed | June 2009 |
| | 182 | A significant number of people park without paying at the First Avenue North garage. | Completed | December 2009 |
| | 183 | Seattle Center employees pay low rates for monthly parking. | No Action Planned | June 2009 |
| | 184 | The City's employee background check procedures could be strengthened. | No Action Planned | June 2009 |
| | 185 | Parking pay station servicing procedures should be reviewed for security by the Seattle Police Department. | Pending | |
| Seattle District Council System Needs Renewal (June 22, 2009) | 186 | The Department of Neighborhoods needs to improve its retention of district council records that it produces or that come into its possession. Records should be referred to the City Archivist when the retention period expires. | Pending* | |
| Cal Anderson Park Surveillance Camera Pilot Program Evaluation (October 26, 2009) | 187 | If the City proceeds with a surveillance camera program, the City should take steps to increase public awareness of the cameras, and improve the quality of data gathered to assess the efficacy of camera installations. | Pending* | |
| Compliance Audit of the Aquatic Habitat Matching Grant Program (December 14, 2009) | 188 | SPU should modify the language in the Program Guidelines and Draft Memorandum of Agreement to match the language in the enabling City Council resolution for the grant. | Pending* | |
| | 189 | SPU should draft a grant administration policies and procedures manual. | Pending* | |
| | 190 | The valuation of the volunteer match component should be indexed or increased by the City Council. | Pending* | |
| | 191 | SPU should develop contingency plans for dealing with a grantee or fiscal sponsor facing dissolution before the terms of their grant are completed. | Pending* | |
| | 192 | To ensure compliance with grant terms, SPU should perform random onsite spot checks to confirm the accuracy of grantee reports. | Pending* | |
| | 193 | If the program is restarted, SPU should provide an additional .5 FTE to assist with grant administration. | Pending* | |
| Efficiencies Audit: Parking and Traffic Ticket Processing (December 15, 2009) | 194 | The Seattle Police Department should convert from paper to electronic traffic tickets. | Pending* | |