# Office of City Auditor

## Status Report on Implementation of Audit Recommendations 2007-June 2011

**September 20, 2011**

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.

An equal opportunity employer
Street Address: 700 5th Avenue, Suite 2410, Seattle, WA
Mailing address: PO Box 94729, Seattle, Washington 98124-4729
Phone Numbers: Office: (206) 233-3801 Fax: (206) 684-0900
E-mail: davidg.jones@seattle.gov
Website: seattle.gov/audit

City of Seattle
Office of City Auditor

September 20, 2011

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-June 2011. Our objective for this work is to communicate the implementation status of recommendations from audit reports published by our office from 2007 through June 2011.

Our review of 267 recommendations from 29 audit reports indicated that, as of June 2011, 61 percent of our recommendations had been implemented, 32 percent were pending, and 7 percent did not warrant further follow-up. Auditees disagreed with fewer than 1 percent of our recommendations.

The report discusses our process for tracking and following up on audit recommendations. It 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 (206) 233-1095 or the auditor-in-charge of this report, Megumi Sumitani (233-1096).

Sincerely,

David G. Jones
City Auditor

Enclosure

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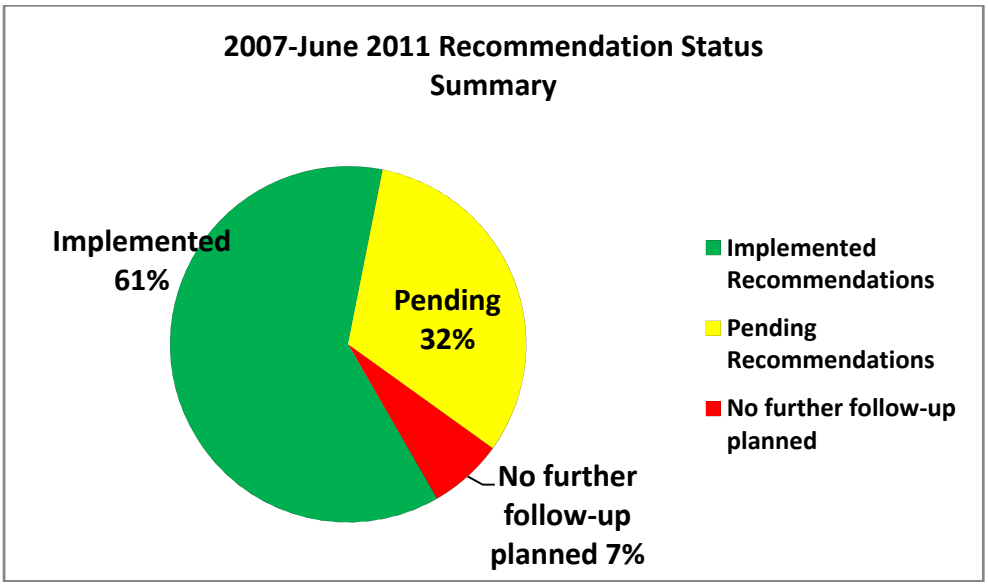
# Status Report on Implementation of Office of City Auditor Recommendations 2007 - June 2011

**Status of Audit Recommendations**

We reviewed the status of 267 recommendations contained in 29 audit reports issued from January 1, 2007 through June 30, 2011. As shown in the chart below, as of June 30, 2011, 61 percent of our recommendations (163 out of 267) were implemented, 32 percent (86 out of 267) were pending, and 7 percent (18 out of 267) did not warrant further follow-up.

Chart I: 2007-June 2011 Recommendations Status Summary




We reviewed the status of recommendations from the following 29 audit reports issued between January 2007 through June 30, 2011:

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)
23. Seattle Public Utilities Revenue Cycle Audit – Water (Retail and Wholesale) Internal Controls Review (March 1, 2010)
24. Follow-up Audit of Workers' Compensation: Return-to-Work Program (June 15, 2010)
25. City of Seattle Anti-Graffiti Efforts: Best Practices and Recommendations (July 28, 2010)
26. Indigent Defense Services Follow-up and 2010 Audit (December 15, 2010)
27. Seattle Public Utilities Revenue Cycle Audit – Wastewater: Internal Controls (April 11, 2011)
28. City of Seattle Anti-Litter Efforts (April 19, 2011)
29. Promising Practices in Risk Management (June 22, 2011)

**Categories of Recommendation Status**

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

**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.

**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 63 percent (54 out of 86) of our total number of "pending"

recommendations (2007-June 2011). These recommendations are designated as "Follow-up Not Yet Due" within the category of pending.

**No Further Follow-up Planned**

We categorized a recommendation for "no further follow-up" when it met one of the following conditions:

a) The recommendation is no longer relevant.
b) The recommendation's implementation is not feasible due to budget, staffing, contractual, or other barriers. This is the case for the following: #11, #48, #98, #118, #171, #174, #176, #177, and #203.
c) The audited entity's management does not agree with the recommendation and is not planning to implement the recommendation. This is the case for #50 and #161.
d) The recommendation was considered by the City Council but not adopted. This is the case for #69.

Please note that recommendation #170, which was assessed as "no action planned" due to budgetary restrictions in our previous June 15, 2010 report, was, this time, reported as implemented. The budgetary restriction imposed at the time of our previous follow-up report was removed.

Please also note that recommendation #104, which was assessed as "implemented" in our previous report, is now reported as "pending". Seattle Public Utilities (SPU), reported that it discovered that new software system does not provide the function which would implement the audit recommendation, and SPU is working with the vendor to fix this error.

**How We Track Our Audit Recommendations**

After we complete an audit, the City Auditor meets with the auditors who performed the audit to determine which recommendations will be added to our tracking database. Audit staff 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, our 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 once every year.

In some cases, we go beyond our standard status tracking activity and perform a more in-depth examination and verification of the extent to which certain audit recommendations have been implemented. An example is Ordinance 122602 which 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 completed the second audit and published the follow-up report[1] on December 15, 2010.

[1] Indigent Defense Services Follow-up and 2010 Audit, published December 15, 2010.

**2007-June 2011Audit Recommendations Status**

The following table lists the 267 recommendations we are tracking from 29 audit reports issued from January 2007 through June 30, 2011, and the status of each recommendation as of June 30, 2011.

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Municipal Court (SMC) Accounts Receivable 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. | Implemented December 2008 | | |
| | 2 | SMC's review of employee adjustments to financial obligations could be improved. | Implemented July 2009 | | |
| | 3 | A high percentage of citizens do not pay parking tickets or traffic and non-traffic infractions in a timely manner. | Implemented December 2008 | | |
| | 4 | Time-payment policies result in inefficiencies and allow citizens to delay payment. | Implemented December 2008 | | |
| | 5 | Most citizens set up on time-payments do not pay on time. | Implemented December 2008 | | |
| | 6 | Time-payment research functions are inefficient and not properly supported by the Court's information system (MCIS). | Pending | Pending | Seattle Municipal Court is performing MCIS system upgrades; they are currently implementing phase one of a two phase upgrade to add a time payment module. |
| | 7 | Community service policies result in inefficiencies and allow citizens not to properly honor their community service agreements. | Implemented December 2008 | | |
| | 8 | Many citizens set up on community service plans do not fulfill the plan's terms. | Pending | Implemented March 2011 | Community service in lieu of cash payment is now an option only for indigent offenders. |
| | 9 | SMC does not collect or track performance measurement data for revenue recovery processes. | Implemented December 2009 | | |
| | 10 | SMC policies create inefficiencies and staff time is wasted pursuing monies unlikely to be paid. | Implemented December 2008 | | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Municipal Court (SMC) Accounts Receivable and Revenue Recovery, Internal Controls Review (January 4, 2007), continued | 11 | SMC's information system tools do not adequately support accounts receivable management or revenue recovery functions. | Pending | No Futher Follow-up Planned | Although Seattle Municipal Court is performing MCIS system upgrades, the upgrades will not adequately transform the system to serve as an accounting system due to lack of requested funding from the City. |
| 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 | Implemented March 2011 | SPU has changed its process for reviewing variance report updates so that they are individually analyzed using aerial photos rather than applying business rules. |
| | 13 | Drainage fee updates/adjustments to customer accounts are made only once a year by King County, despite when property changes actually occur. | Pending | Pending | The resolution of this options still relies on a decision regarding a final billing system. The current estimate is that a decision on whether to upgrade or replace CCSS will be made in 2012, with the actual work occurring in 2013-4. |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Public Utilities (SPU) Billing and Accounts Receivable (AR) – Drainage Fees, Internal Controls Review (February 8, 2007), continued | 14 | Property tax statements (Drainage fee bills) "returned to sender" are not researched and resolved by King County. | Pending | Pending | This was an issue for delinquent federal properties that were not subject to property tax, but SPU has since identified these properties and sent out bills this year for both current (2011) and delinquent drainage fee amounts. For delinquent accounts other than for federal properties, resolution is pending decisions on a long-term drainage billing solutions (i.e., whether to continue outsourcing billing or bring it in-house, and a decision on the billing application). |
| | 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. | Implemented December 2009 | | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Public Utilities (SPU) Billing and Accounts Receivable (AR) – Drainage Fees, Internal Controls Review (February 8, 2007), continued | 16 | Delinquent drainage accounts aren't tracked, researched, or pursued by SPU or King County until they are three years past due. | Pending | Pending | Resolution of issues with delinquent taxable accounts is pending long term drainage billing decisions (i.e., whether to continue outsourcing billing or bring it in-house, and a decision on the billing application). Recent federal legislation (Amendment to the Clean Water Act passed in December 2010) determined that federal agencies are required to pay local stormwater management fees. SPU, in coordination with the City of Seattle's Law Department, contacted and rebilled delinquent federal agencies. |
| | 17 | King County estimates of the interest paid on delinquent drainage fees may result in underpayments to SPU. | Pending | Pending | SPU verified that according to King County's calculation methodology, King County's estimates of paid interest are now accurate. However, complete resolution of the finding is pending long term drainage decisions (i.e., whether to continue outsourcing billing or bring it in-house, and a decision on the billing application). . Meanwhile, SPU will continue to rely on King County's estimated interest. |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Public Utilities (SPU) Billing and Accounts Receivable (AR) – Drainage Fees, Internal Controls Review (February 8, 2007), continued | 18 | Property data in DBS, including ownership data, is not always accurate. | Implemented December 2007 | | |
| | 19 | Reconciliations of the drainage receivable were not done on a timely basis by SPU. | Implemented December 2007 | | |
| | 20 | Delinquent drainage fee receivables are not always written off timely by SPU. | Implemented December 2007 | | |
| | 21 | SPU's memorandum of agreement (MOA) with King County for drainage billing and collection services requires updating. | Pending | Pending | A draft MOA has been completed and reviewed by the City and King County's legal department. SPU and King County are in the process of addressing some outstanding issues. The final determination of any new terms will depend on the resolution of the long term drainage billing and data management solution. |
| | 22 | SPU may wish to re-evaluate whether it is beneficial to continue outsourcing drainage fee administration functions. | Pending | Pending | The resolution of this option requires a decision regarding SPU's utility billing system (to replace or upgrade CCSS). The current estimate is that a decision on whether to upgrade or replace CCSS will be made in 2012, with the actual work occurring in 2013-4. |
| | 23 | SPU and King County's controls are not adequate to prevent or detect unauthorized employee adjustments to drainage accounts in the Drainage Billing System (DBS). | Implemented 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. | Implemented 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. | Implemented October 2008 | | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Indigent Public Defense Services (August 6, 2007) | 26 | The City Budget Office (CBO)[2] 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. | Implemented 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. | Implemented July 2009 | | |
| | 28 | The City should have a larger secondary public defense agency. | Implemented July 2008 | | |
| | 29 | CBO 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. | Implemented October 2009 | | |
| | 30 | The public defense agencies should revise their client case file forms. | Pending | Implemented July 2010 | We received copies of the most recent version of the forms from the three agencies that satisfied this recommendation. |
| | 31 | The City should clarify what constitutes assignment of a case. | Implemented July 2008 | | |
| | 32 | Phone calls/letters can replace public defense agencies' contact with defendants only when the defendant cannot or is unwilling to meet. | Implemented July 2008 | | |
| | 33 | Document evidence of attorney contacts with clients in the public defense agencies' client files. | Pending | Implemented March 2010 | Verified in City Budget Office audits of the three agencies. |
| | 34 | Conduct an annual or biannual defendant satisfaction survey. | Implemented February 2010 | | |
| | 35 | Provide information to defendants on who they can call regarding complaints about the public defense services they receive. | Implemented October 2009 | | |
| | 36 | Document complaints in case files, give copies to CBO, and explain when cases are transferred due to attorney/client communication breakdown. | Implemented March 2010 | | |
| | 37 | CBO and the Seattle Municpal Court (SMC) should provide information about the City's contracted public defense agencies on the City's web site. | Implemented August 2009 | | |
| | 38 | Primary and secondary public defense agencies should have websites. | Implemented August 2009 | | |

[2] Before 2010, the administrator of the Indigent Defense Services contracts resided in the Office of Policy and Management (OPM). In 2010, this office was eliminated and the administrator position moved to the City Budget Office. We have changed all references in the recommendations for the Seattle Indigent Public Defense Services Audit (August 6, 2007) about OPM to the City Budget Office.

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Indigent Public Defense Services (August 6, 2007), continued | 39 | CBO should assess the public defense agencies' compliance with supervisor/attorney ratio. | Implemented March 2010 | | |
| | 40 | CBO should improve its audits related to training of public defense attorneys. | Implemented October 2009 | | |
| | 41 | CBO should assess the public defense agencies' compliance with contract performance evaluation requirements. | Implemented March 2010 | | |
| | 42 | CBO should assess the purpose of the performance evaluation summary. | Implemented July 2008 | | |
| | 43 | CBO should review the public defense agencies' investigator hours. | Pending | Implemented July 2010 | During our case file review we asked the defense agencies whether investigators were being used. In addition, CBO reviewed investigator hours as part of its support staff to attorney ratio review.<br><br>CBO agreed to continue assessing investigator hours in the future. However, they assess compliance against .5 paraprofessional support staff for every attorney. Washington State Bar Association Standard 6 calls for one investigator for every four attorneys. |
| | 44 | CBO should review the costs of the public defense agencies' use of investigators. | Pending | Implemented July 2010 | CBO has agreed to continue monitoring this closely. |
| | 45 | SMC should track the public defense agencies' use of interpreters outside of court hearings. | Pending | Implemented May 2010 | At our request, SMC provided 2008 and 2009 interpreter usage data for the three public defense agencies. SMC stated it will provide this data quarterly. |
| | 46 | The public defense attorneys should arrange for interpreters before meeting with their clients. | Pending | Implemented May 2010 | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Indigent Public Defense Services (August 6, 2007), continued | 47 | OPM should use interpreter usage reports to evaluate public defense agencies' performance. | Pending | Implemented March 2010 | |
| | 48 | SMC should track continuances. | Pending | No Further Follow-up Planned | Not feasible; SMC tracks continuances, but does not track the reason for the continuance. SMC's information system (MCIS) cannot track by reason and SMC has determined that creating this capability in MCIS is not feasible and we agree. |
| | 49 | SMC should improve its system to track open/closed case information. | Pending | Implemented May 2010 | With the recent implementation of the Indigent Screening Information System (ISIS), the public defense agencies will be able to report when an agency accepts, withdraws or completes a case. Reports will be available after the agencies start using ISIS. |
| | 50 | SMC and CBO should evaluate case processing time. | Pending | No Further Follow-up Planned | SMC disagrees with this recommendation; there are no plans to use ISIS to track case processing time. We concluded that this recommendation has not been implemented and were unable to identify plans for its future implementation. |
| | 51 | CBO should consider paying on an open case basis instead of a closed case basis. | Implemented February 2010 | | |
| | 52 | CBO should review annual disposition data. | Pending | Implemented May 2010 | |
| | 53 | CBO 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. | Implemented February 2010 | | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Indigent Public Defense Services (August 6, 2007), continued | 54 | CBO and SMC should decide if motions are an appropriate measure of public defense services. If yes, SMC should track. | Implemented February 2010 | | |
| | 55 | CBO and SMC should decide if probation and revocation hearings are an appropriate measure. If yes, SMC should track. | Implemented February 2010 | | |
| | 56 | CBO and SMC should decide if trials are an appropriate measure of public defense services. If yes, CBO should track. | Pending | Implemented September 2010 | |
| | 57 | SMC should improve trial data collections. | Pending | Implemented May 2010 | |
| | 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. | Implemented July 2008 | | |
| | 59 | CBO should determine if efforts are being made by the public defense agencies to ensure continuous representation. | Implemented March 2010 | | |
| | 60 | CBO should consider City prosecutors' salaries in determining parity with those for public defenders. | Pending | Implemented May 2010 | |
| 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. | Implemented October 2008 | | |
| | 62 | MDM should improve outage reporting and notification. | Implemented October 2008 | | |
| | 63 | MDM should ensure accuracy of promotional material. | Implemented October 2008 | | |
| | 64 | MDM should improve customer service at their Customer Service Call Center. | Implemented October 2008 | | |
| | 65 | MDM should improve systems for tracking and responding to customer complaints. | Implemented 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. | Implemented 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 | Implemented June 2010 | Resolution 31203, adopted June 21, 2010. |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| External Funding of Capital Projects (January 16, 2008), continued | 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 | Implemented June 2010 | Resolution 31203, adopted June 21, 2010. |
| | 69 | The City Council should provide a consistent format for displaying the analysis required. | Pending | No Further Follow-up Planned | Recommendation was considered by the City Council, but was not adopted as part of Resolution 31203. |
| | 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 | Implemented June 2010 | Resolution 31203 |
| | 71 | The City Council should direct the designated party to submit completed analysis for all relevant capital projects with external funding. | Pending | Implemented June 2010 | Resolution 31203 |
| | 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 | Implemented June 2010 | Resolution 31203 |
| | 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 | Implemented June 2010 | Resolution 31203 |
| | 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 | Implemented June 2010 | Resolution 31203 |
| | 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 | Implemented June 2010 | Resolution 31203 |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| 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. | Follow-up Not Yet Due | Implemented January 2011 | Starting in 2011, except for University of Washington (UW) football games, SDOT will not provide free traffic control devices (e.g., barricades) for special events. Event organizers now have to go to vendors and rent them at their own expense. According to SDOT, this will save $192,200. The savings would come from no longer placing "NO PARKING" easels and traffic control devices in the public right-of-way to restrict parking for events like neighborhood parades, street fairs, and Seafair events. The current service provided for the UW football games will be phased out in 2012. |
| | 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. | Follow-up Not Yet Due | Pending | The Special Events Office's current plan is to hold voluntary orientation sessions around October 2011. |
| | 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. In addition, written policies and procedures for the Special Events Office and permit processes should be developed to provide guidance to incoming personnel, thereby ensuring the continued success of the citywide special events operation. | Follow-up Not Yet Due | Pending | The department has implemented a succession plan for the Coordinator position. Pending item: the department has not yet documented the policies and procedures; they plan to have this completed by the time of our next follow-up report. |

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|---|---|---|---|---|---|
| Seattle's Special Events Permitting Process: Successes and Opportunities (January 31, 2008), continued | 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. | Follow-up Not Yet Due | Implemented September 2009 | |
| | 80 | The Special Events Office should consider the benefits of an online application process. | Follow-up Not Yet Due | Implemented September 2009 | Applications can now be completed and submitted online. |
| | 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. | Follow-up Not Yet Due | Implemented September 2009 | This information now available to public on web site. |
| | 82 | The City may want to revisit the requirements for citizen representatives to the Special Events Committee, given the ongoing vacancies for this position. | Follow-up Not Yet Due | Implemented December 2010 | According to the Special Events Coordinator, filling vacancies for this position is no longer a problem. They received 30 applications for the positions, and as of December 2010, all 4 positions (3 positions and an alternate) were filled |
| | 83 | Ensure that all Department of Neighborhood (DON) Coordinators are on the distribution list for the Monthly Special Events Calendar Updates that list all citywide special events. | Follow-up Not Yet Due | Implemented September 2009 | The Special Events Office now makes this information available to all DON coordinators within 24 hours of receipt of event applications. |
| 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. | Implemented November 2008 | | |
| | 85 | Guidelines for ticketing and the use of exceptions will be incorporated into travel policies. | Implemented November 2008 | | |
| | 86 | SCL will review the use of the declined carrier exception from 2006-07. | Implemented November 2008 | | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| 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 | Implemented December 2009 | SPU confirmed State licenses on private scales. Two were already licensed in 2008, at the time of the audit, and two more were licensed later in 2008. |
| | 88 | Procedures require improvements to minimize losses from customers who leave the transfer station without paying (i.e., skip-outs). | No Action Planned Deember 2008 | | |
| | 89 | Some controls over adjusting customer accounts in the Transfer Station Billing System (TSBS) need improvement. | Implemented December 2008 | | |
| | 90 | Deposits of billed customer payments could be made timelier. | Implemented December 2008 | | |
| | 91 | Improvements are needed with coding/blocking TSBS accounts. | Implemented December 2008 | | |
| | 92 | The percentage of TSBS customers who are delinquent is fairly high. | Pending | Implemented December 2010 | New software was implemented that allows SPU the next day to identify not sufficient funds (NSF) and skipout transactions. After analyzing skipout and NSF data, SPU determined that its policies of blocking skipout vehicles from dumping and sending NSF and skipout accounts to collections are adequate. The skipout rate is less than 1%. The construction of the new transfer station should help decrease the overall number of skipouts due to its new configuration. |
| | 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. | Implemented December 2008 | | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
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| Seattle Public Utilities (SPU) Revenue Cycle Audit - Transfer Stations, Internal Controls Review (February 14, 2008), continued | 95 | SPU is not adequately monitoring the performance and status of accounts in collections. | Implemented December 2008 | | |
| | 96 | The collection rate and revenue recoveries are not maximized for Transfer Station accounts. | Pending | Implemented December 2010 | |
| | 97 | Policies and procedures for the remission of customer payments made to the collection agency need improvements. | Implemented December 2008 | | |
| | 98 | Policies and procedures governing collection agency commission fees need to be improved. | Pending | No Further Follow-Up Planned | Not feasible. According to the Department of Finance and Adminsitrative Services' (FAS) Treasury unit, it is not possible to track the collection fee on accounts that have been sent to collections; there is currently no way to track non-City money on the City's books. |
| | 99 | The method for estimating Transfer Station bad debts may not result in the most accurate reserve. | Pending | Implemented March 2011 | SPU conducts a highly detailed analysis of the Allowance for Doubtful Accounts (i.e., reserve for bad debts) every year; Based on its 2010 analysis, SPU decided not to change its methodology. |
| | 100 | System access rights to TSBS need to be updated. | Implemented December 2008 | | |
| | 101 | Controls related to monitoring exception-type activity on TSBS could be improved. | Implemented December 2008 | | |

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| Seattle Public Utilities (SPU) Revenue Cycle Audit - Transfer Stations, Internal Controls Review (February 14, 2008), continued | 102 | Transfer Station transaction controls are not adequate to prevent and/or detect potential employee theft. | Pending | Pending | SPU Solid Waste crew chiefs and management are working more closely with Scale Attendants to develop improved procedures. New transaction exception reports are available and are being reviewed, and procedures are being developed to improve cash handling. |
| | 103 | Transfer Station policies and procedures do not ensure non-sufficient funds (NSF) check losses are minimized. | Pending | Implemented March 2011 | SPU management has verified that Transfer Station are now properly recording vehicle license numbers for customers who pay by check. SPU Solid Waste staff met with City Treasury officials and verified check acceptance procedures. Current Transfer Station check acceptance policy is actually more conservative (restrictive) than City Treasury policy; therefore, no change to the check acceptance policy was made. |
| | 104 | The Scale House closing and daily reconciliation procedures could be improved. | Implemented December 2008 | Pending | New Scale House software was installed that was supposed to provide blind cash counts. SPU discovered that is not the case and is working with the vendor to fix this error. |
| | 105 | Transfer Station employees are still picking up the money to restock the safes instead of using an armored car service. | Pending | Implemented December 2010 | Money is currently handled by armored car service. Attendants no longer transport money. |

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| Seattle Public Utilities (SPU) Revenue Cycle Audit - Transfer Stations, Internal Controls Review (February 14, 2008), continued | 106 | There are issues with the video camera system setup utilized to monitor the Scale House operations. | Implemented December 2008 | | |
| | 107 | Separation of duties is not adequate for the receipt of funds for the sale of recycling waste. | Implemented 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 | Implemented March 2011 | The Solid Waste Fund Accountant resumed the commercial annual reviews in the summer of 2009. During the 2009 and 2010 reviews, customer adjustments were tested at both contractors and no signficant issues were found in the selected sample. |
| | 109 | Controls could be improved to ensure timely remittance of customer payments. | Implemented December 2008 | | |
| | 110 | There are no regular account aging reports prepared for Commercial Solid Waste accounts receivable. | Implemented May 2009 | | |
| | 111 | A significant percentage of SPU Commercial customers appear to consistently pay a month or more late. | Implemented December 2008 | | |
| | 112 | Interest fees charged do not appear to be adequate to encourage timely payment and other interest issues. | Implemented December 2008 | | |

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| Seattle Public Utilities (SPU) Revenue Cycle Audit – Commercial Solid Waste, Internal Controls Review (April 9, 2008), continued | 113 | Some improvements are needed with contractor and SPU customer communications on delinquent accounts. | Pending | Pending | During the 2009 and 2010 commercial solid waste annual reviews, SPU Accounting found that the contractors were calculating interest on delinquent accounts differently. In 2010, SPU Accounting recommended that Cleanscapes, a new contractor, charge a flat 1% rate on all delinquent balances rather than using their original methodology. The new method is consistent with how Waste Management is calculating late fees as well as late fees calculated in CCSS.<br>SPU Accounting gave Cleanscapes a written recommendation last December on how to fix interest rate charges which were being underbilled. SPU staff will follow-up with Cleanscapes to see if this issue has been rectified. |
| | 114 | Delinquent accounts are not submitted to collections in a timely manner. | Implemented December 2008 | | |

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| Seattle Public Utilities (SPU) Revenue Cycle Audit – Commercial Solid Waste, Internal Controls Review (April 9, 2008), continued | 115 | Procedures for tracking and monitoring the performance of Commercial accounts in collections need improvement. | Pending | Pending | FAS's Treasury unit finalized a new citywide collections policy and provided training to department staff. The pending item is circulating collections performance reports to all applicable departments. |
| | 116 | The City's collection procedures require improvement to maximize the collection rate and revenue recoveries. | Pending | Pending | FAS Treasury finalized a new citywide collections policy and provided training to department staff. The pending item is circulating collections performance reports to all applicable departments. |
| | 117 | Policies and procedures governing the remission of customer payments to the collection agency need to be improved. | Implemented December 2008 | | |
| | 118 | Policies and procedures governing collection agency commission fees need improvement. | Pending | No Further Follow-Up Planned | Not feasible. According to FAS's Treasury unit, it is not possible to track the collection fee on accounts that have been sent to collections because there is currently no way to track non-City money on the City's books. |
| | 119 | Controls related to direct payments could be improved. | Pending | Implemented August 2010 | Contractors are now following procedures for direct payments as stated in the 2009 Solid Waste Contract Operation Plan. |
| | 120 | SPU is not consistently writing off Commercial accounts by the time they are 1 1/2 years delinquent, per SPU policy. | Implemented April 2008 | | |
| | 121 | SPU was not reconciling the Commercial Solid Waste Receivable accounts frequently enough. | Implemented March 2010 | | |

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| Seattle Public Utilities (SPU) Revenue Cycle Audit – Commercial Solid Waste, Internal Controls Review (April 9, 2008), continued | 122 | Controls are not adequate to ensure SPU is charged accurately for yard and food waste processing tonnage. | Implemented December 2007 | | |
| | 123 | Improved procedures are needed for SPU's review and approval of invoices for yard and food waste processing. | Implemented January 2008 | | |
| | 124 | SPU needs to improve its verification of the recycling tonnage used for invoicing recycling processing and the commodity credit. | Pending | Implemented December 2009 | The Solid Waste Fund Accountant resumed the commercial solid waste annual reviews in the summer of 2009. During the 2009 and 2010 reviews, scale tickets were tested and compared to reported tonnage. No significant issues were noted in the sample tested. |
| | 125 | None of the critical scales involved in the SPU solid waste processes have been certified/tested by the State. | Implemented December 2008 | | Scales are now calibrated quarterly by a State certified vendor and meet State and county requirements. (State weight and measures officers do not do the inspections themselves due to limited staffing.) |
| | 126 | Contractor reporting provided to SPU on customer complaints/issues needs to be improved. | Pending | Implemented March 2010 | SPU receives complaint logs from the solid wastecontractors and SPU monitors them for performance failures. |
| | 127 | SPU is not assessing penalties specified by contract terms for service failures, except for noise violations. | Pending | Implemented June 2010 | SPU regularly reviews contractor and City complaint logs for non-compliance. Noise violations now result in fines. |

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| Seattle Public Utilities (SPU) Revenue Cycle Audit – Commercial Solid Waste, Internal Controls Review (April 9, 2008), continued | 128 | SPU's controls over the verification of tonnage invoiced for transfer services could be strengthened. | Pending | Implemented December 2009 | The Solid Waste Fund Accountant resumed the commercial solid waste annual reviews in the summer of 2009. During the 2009 and 2010 reviews, scale tickets were tested and compared to reported tonnage. No significant issues were noted in the sample tested. |
| 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. | Implemented 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. | Implemented 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). | Implemented May 2009 | | |
| | 133 | SPD should monitor the SPD Data Center workload regarding the shift to the National Incident Based Reporting System (NIBRS). | Implemented June 2009 | | |
| | 134 | The City should use SPIDER to create bias crime reporting. | Implemented June 2009 | | |
| | 135 | SPD should require officers to submit reports on bias incidents, not just bias crimes. | Implemented June 2009 | | |
| | 136 | The City should regularly publish reports on bias incidents and crimes. | Pending | Implemented February 2011 | |
| | 137 | Increase coordination among City departments and between City and external agencies for bias crime education and response. | Pending | Implemented December 2010 | |
| | 138 | SPD should increase support for Demographic Advisory Committees by paying for more police officer time to participate. | No Action Planned | | |

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| 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 | Implemented December 2010 | SDOT Director's Rule 1-2011 incorporated the City's policy in this area, and included a set of preferred and alternative methods of pedestrian protection. Director's Rule 1-2011 was published 12-01-10 and became effective 02-04-11. |
| | 140 | SDOT should enforce Americans with Disabilities Act (ADA) standards for pedestrians. | Implemented February 2010 | | |
| | 141 | SDOT should dedicate a street use inspector to coordinate multiple construction projects. | Implemented February 2010 | | |
| | 142 | SDOT should ensure full implementation of the Construction Coordination and Mapping Tool. | Implemented February 2010 | | |
| | 143 | SDOT should develop a policy for waiving street use permit inspections. | Implemented February 2010 | | |
| | 144 | SDOT should ensure full implementation of new business procedures for street use permit inspection scheduling, tracking, and oversight. | Implemented February 2010 | | |
| | 145 | SDOT should develop and implement new policies and procedures for ensuring consistent application of street use permit fees and penalties. | Implemented February 2010 | | |
| | 146 | SDOT should develop a policy requiring applicants to submit a notification plan. | Implemented February 2010 | | |
| | 147 | SDOT should make information on sidewalk closures and alternative routes available on SDOT's website. | Implemented 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 | Implemented March 2010 | FAS's Treasury unit completed development of new collections policies to cover timeliness, included them in the new contract, and provided training to City staff. |

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| Review of City Collection Policies and Procedures (September 25, 2008), continued | 149 | City departments do not provide the collection agency with the information needed to maximize revenue recovery. | Pending | Implemented March 2010 | FAS's Treasury unit completed development of new collections policies to cover timeliness, included them in the new contract, and provided training to City staff. |
| | 150 | City departments do not adequately monitor and reconcile accounts referred to the collection agency. | Pending | Pending | Pending issue is informing City departments of collections agency performance reports. |
| | 151 | The collection rate for City accounts referred to the collection agency is lower than industry averages. | Pending | Pending | Pending issue is informing City departments of collections agency performance reports. |
| | 152 | Procedures for remittance of customer payments and handling direct payments need improvement. | Pending | Pending | Direct payments are now flagged in City records but needs to be reconciled with collection agency data; FAS's Treasury unit needs to work with SCL and the collection agency to come up with a reliable reconciliation process for direct payments. |
| | 153 | Policies and procedures governing interest charges, collection fees, and agency fees need to be examined by DEA Treasury. | Pending | Implemented March 2010 | New collections contract, March 2010 |
| | 154 | The City's contract for collection services should be improved. | Pending | Implemented March 2010 | New collections contract, March 2010 |
| 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 | Implemented June 2011 | Quarterly reports verified compliance with call response time standards. |
| | 156 | Broadstripe needs to continue to meet busy signal standards. | Implemented September 2009 | | |
| | 157 | Broadstripe needs to ensure that their customer privacy statement is included in the customer installation packet. | Pending | Implemented June 2011 | Installation packets contain customer privacy statement. |

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| Follow up Audit of Broadstripe's Compliance with the City of Seattle's Cable Customer Bill of Rights (October 24, 2008), continued | 158 | The privacy statement included in Broadstripe's annual mailing must be a separate statement, not one embedded in the Annual Customer Notification Form. | Implemented 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. | Implemented December 2009 | | |
| | 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. | Implemented 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. | Follow-up Not Yet Due | No Further Follow-Up Planned | Comcast disagreed with this recommendation and the Department of Information Technology (DoIT) agreed not to pursue it. |
| | 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. | Follow-up Not Yet Due | Implemented June 2011 | DoIT committed to following up with Comcast regarding inclusion of the CCBOR brochure in Comcast's welcome packet. This brochure contains information on discounts available to customers with disabilities. We verified that the annual mailing packet included the CCBOR brochure. |
| Management of City Trees (May 15, 2009) | 163 | The City should adopt new tree regulations for tree protection on private property. | Pending | Pending | The Department of Planning and Development (DPD) reported that implementation timeline has shifted to 2012. |
| | 164 | The Department of Planning and Development needs to conduct an analysis to determine resource needs for implementing the new tree regulations. | Pending | Pending | DPD reported that implementation timeline has shifted to 2012. |

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| Management of City Trees (May 15, 2009), continued | 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. | Follow-up Not Yet Due | Implemented September 2010 | The Office of Sustainability and Environment (OSE) provided their five year implementation strategy which establishes the City's tree management spending priorities for the next five years (2010-2014) and requires annual progress evaluations. |
| | 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 | Implemented August 2010 | |
| | 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 | Implemented March 2011 | SCL-SDOT Concurrence memorandum March 11, 2011. Agreed-upon list for trees under power lines located by clicking SDOT Master Tree List link at this web site: http://www.seattle.gov/transportation/treeplanting.htm |
| | 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). | Follow-up Not Yet Due | Implemented November 2009 | MOA between SDOT Street Use and Urban Forestry Division and Street Maintenance Division signed November 9, 2009. |
| | 169 | SDOT needs to finalize and adopt new tree planting guidelines that are consistent throughout the department. | Follow-up Not Yet Due | Implemented November 2009 | Included in Novebmer 9, 2009 MOA between SDOT Street Use and Urban Forestry Division and Street Maintenance Divison. |

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| Management of City Trees (May 15, 2009), continued | 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 | Implemented June 2011 | Ordinance 123629 (passed June 13, 2011) removed budget provisos that restricted the expenditure of appropriations in the 2011 Budget for activities that engage the community in the planting and care of trees in Seattle to improve the City's urban forest, and created a new full-time employee position in Seattle Public Utilities . |
| | 171 | The City needs to conduct an inventory of City-managed trees. | Follow-up Not Yet Due | No Further Follow-Up Planned | The City does not have a complete, detailed, tree-by-tree inventory of City-managed trees.[1] Please see endnote 1 for comments. |
| | 172 | The City needs to re-establish the Sustainability and Environment Sub-cabinet and to set a regular meeting schedule for this entity. | Implemented December 2009 | | |
| | 173 | Agendas and minutes should be kept for all Urban Forest Coalition and Sub-cabinet meetings. | Follow-up Not Yet Due | Implemented September 2010 | |

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| Management of City Trees (May 15, 2009), continued | 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 Urban Forest Management Plan (UFMP). | Follow-up Not Yet Due | No Further Follow-Up Planned | Our audit stated that the City needs to have a single, executive-level official or entity that has clear authority and accountability for 1) implementing the UFMP's goals, 2) setting program priorities, and 3) resolving conflicts. Further, OSE, as the City's lead environmental agency would be the logical entity to assume this leadership role, and that the Mayor or City Council needs to make this role explicit. We met with OSE officials and a City Council legislative assistant who confirmed that OSE's role is to facilitate the UFMP's implementation by coordinating with City departments on tree issues, but that OSE does not have ultimate authority and accountability for UFMP implementation. They agreed that the Mayor and City Council have ultimate UFMP authority and accountability through the budget decisions they make. |

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| 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. | Follow-up Not Yet Due | Implemented September 2010 | OSE provided their five year implementation strategy which establishes the City's tree management spending priorities for the next five years (2010-2014) and requires annual progress evaluations. |
| 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 | No Further Follow-up Planned | Not operationally feasible for this garage. |
| | 177 | The manual gate log is not compared to the Amano McGann system gate lift report. | Pending | No Further Follow-Up Planned | Not operationally feasible for this garage. |
| | 178 | Parking attendants do not review identification when customers pay for parking by check. | Implemented December 2009 | | |
| | 179 | Parking attendants' daily balancing process is not a blind reconciliation. | Pending | Pending | Seattle Center management implemented blind reconciliation; however, this caused operational problems, including increased overages and shortages, frustration for cashiers and the accounting department and union push-back on the new duties. Seattle Center will reintroduce the blind deposit in September 2011 after providing additional cash handling training to staff. |
| | 180 | There are control issues related to Brinks deposit pickup procedures. | Implemented June 2009 | | |
| | 181 | There is no backup currently for the Parking Coordinator who reviews the daily deposits and overages-and-shortages. | Implemented June 2009 | | |
| | 182 | A significant number of people park without paying at the First Avenue North garage. | Implemented December 2009 | | |
| | 183 | Seattle Center employees pay low rates for monthly parking. | No Action Planned June 2009 | | |

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| Cash Handling Audit Seattle Center Parking (June 19, 2009), continued | 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 | Implemented December 2010 | |
| 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. | Follow-up Not Yet Due | Implemented October 2010 | |
| 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. | Follow-up Not Yet Due | Implemented October 2010 | Ordinance 123411 (passed September 27, 2010).<br><br>Although the surveillance camera program was discontinued at Cal Anderson Park, this ordinance provides for increased public awareness of the cameras (SMC 18.14.040 D) and improvement in the quality of data gathered (SMC 18.14.100) at the two remaining locations (SMC 18.14.030) . |
| 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. | Follow-up Not Yet Due | Pending | SPU plans to implement this recommendation if the grant program is reactivated. |
| | 189 | SPU should draft a grant administration policies and procedures manual. | Follow-up Not Yet Due | Pending | SPU plans to produce a policy and procedures manual by the end of the 3rd quarter of 2011. |
| | 190 | The valuation of the volunteer match component should be indexed or increased by the City Council. | Follow-up Not Yet Due | Pending | SPU plans to implement this recommendation if the grant program is reactivated. |
| | 191 | SPU should develop contingency plans for dealing with a grantee or fiscal sponsor facing dissolution before the terms of their grant are completed. | Follow-up Not Yet Due | Pending | SPU plans to implement this recommendation if the grant program is reactivated. |

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| Compliance Audit of the Aquatic Habitat Matching Grant Program (December 14, 2009), continued | 192 | To ensure compliance with grant terms, SPU should perform random onsite spot checks to confirm the accuracy of grantee reports. | Follow-up Not Yet Due | Pending | SPU plans to implement this recommendation if the grant program is reactivated. |
| | 193 | If the program is restarted, SPU should provide an additional .5 FTE to assist with grant administration. | Follow-up Not Yet Due | Pending | SPU plans to review and incorporate appropriate staffing levels into the budget if the grant program is reactivated. |
| Efficiencies Audit: Parking and Traffic Ticket Processing (December 15, 2009) | 194 | The Seattle Police Department (SPD) should convert from paper to electronic traffic tickets. | Follow-up Not Yet Due | Pending | The City Budget Office and SPD are currently working on this issue. |
| **The following recommendations were added to our follow-up database after 2009.** | | | | | |
| Seattle Public Utilities (SPU) Revenue Cycle Audit – Water (Retail and Wholesale) Internal Controls Review (March 1, 2010) | 195 | There are some issues with meter reading quality assurance. | | Pending | Two meter reader audits are planned for 2011. The first audit will be completed in the first quarter of 2011 and the second audit will be completed by the end of December 2011. |

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| Seattle Public Utilities (SPU) Revenue Cycle Audit – Water (Retail and Wholesale) Internal Controls Review (March 1, 2010), continued | 196 | SPU is not charging customers for "special meter readings" due to meters covered by construction, landscaping, cars, etc. | | Implemented December 2010 | A Maintenance Laborer was assigned to SPU's Meter Reading unit to clean sod and debris around meter boxes. This was made a priority by the SPU Meter Crew. When the work required to uncover the meter is more extensive, a Senior Meter Reader sends a work order to Meter Maintenance to complete the work, and later enters a charge when the work is completed. The mechanism for assessing charges to uncover meters is already in place and requires no further action. |
| | 197 | Water usage exemption parameters and exception review procedures could be improved. | | Pending | SPU management's initial review of exception parameters on 3/24/10, led to a recommendation to make no changes because instances of zero consumption do not represent a significant barrier in time or effort to completing work. SPU has decided to review this issue again and will finalize their decision by December 2011. |
| | 198 | There may be some issues with timeliness of meter repair, replacement, and testing work. | | Implemented January 2011 | Additional staff have been dedicated to the installation and repair of electronic meters to alleviate installation and repair backlogs. |

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| Seattle Public Utilities (SPU) Revenue Cycle Audit – Water (Retail and Wholesale) Internal Controls Review (March 1, 2010), continued | 199 | Commercial meter testing results indicate the importance of the commercial testing and replacement program. | | Implemented December 2010 | |
| | 200 | There are issues with wholesale meter testing. | | Pending | Target date for a service level agreement between SPU and its wholesale water customers is June 1, 2012. |
| | 201 | Controls are not adequate to ensure customers are billed or refunded in a timely manner for remaining amounts due or owed from guaranteed deposits for new water connections work. | | Pending | Initial draft of new process has been completed but no date for full adoption has been set. The delay is due to SPU's changes in personnel and organizational structure. |
| | 202 | There are some issues with policies for special taps accounts. | | Implemented December 2010 | |
| | 203 | SPU allows wholesale water customers 60 days to pay for water services. | | No Further Follow-up Planned | SPU reviewed this finding and no further action is planned. The Wholesale Water contracts are in effect through 2061. |
| | 204 | SPU is providing a refund for leaks within customer premises which does not appear to be the norm for the utilities industry and costs SPU money. | | Implemented February 2011 | New Director's rule was adopted and went into effect in February 2011 that restricts rebates to underground leaks. |
| | 205 | It appears that leak refunds are not always issued in a timely manner when the leak is on the City's property. | | Implemented October 2010 | Monthly reports from MAXIMO (SPU's work order system) are provided to customer billing services detailing City-side leak repairs that were completed by Field Operations field crews within the past 30 days. Leak adjustments are processed within 30 days of the receipt of the report. |

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| Seattle Public Utilities (SPU) Revenue Cycle Audit – Water (Retail and Wholesale) Internal Controls Review (March 1, 2010), continued | 206 | There is no formal procedure requiring monthly reconciliation of the water fund accounts receivable general ledger account. | | Implemented December 2010 | |
| | 207 | Three SPU general ledger accounting staff have the ability to access and enter billing and payment transactions to the SPU accounts receivable system. | | Implemented December 2010 | |
| | 208 | There are some issues with the insurance with the water treatment plants. | | Pending | SPU completed a billing true-up process and recovered the over-billed insurance charges for the Cedar River plant from the contractor, OMI. SPU now requires the two contractors to provide supporting documentation to verify the accuracy of the insurance pass-through charges for the treatment plants. The implementation of this recommendation remains pending because FAS Risk Management needs to update insurance terms and obtain proof of property and pollution liability insurance for the Tolt Plant. |
| Follow-up Audit of Workers' Compensation: Return-to-Work Program (June 15, 2010) | 209 | Departments should create quarterly reports on multiple claims so that department directors focus on this issue. | | Follow-up Not Yet Due | |
| | 210 | The City of Seattle should initiate multiple claim triages by departments' Return-to-Work Coordinators, Safety Officers, the injured workers' supervisors, and the Personnel Department's Workers' Compensation Unit to identify patterns and find solutions to avoid injuries. | | Follow-up Not Yet Due | |
| | 211 | The Workers' Compensation Unit and department Return-to-Work Coordinators should conduct more analysis of multiple claims including possible use of job design diagnostics experts to determine how to ensure that workers can perform their jobs safely. | | Follow-up Not Yet Due | |

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| Follow-up Audit of Workers' Compensation: Return-to-Work Program (June 15, 2010), continued | 212 | The City of Seattle should develop a citywide goal for providing light duty accommodations. | | Follow-up Not Yet Due | |
| | 213 | Departments should generate monthly management reports on the status of light duty requests to increase management focus on light duty job requests that have not been accommodated. | | Follow-up Not Yet Due | |
| | 214 | Departments should create light duty job profiles to help attending physicians understand the job requirements the returning worker will be performing. These will help departments rapidly identify light duty jobs for workers with job restrictions or limitations. | | Follow-up Not Yet Due | |
| | 215 | The City of Seattle should explore the feasibility of creating a citywide pool of light duty jobs for use by departments that are unable to accommodate this need internally. | | Follow-up Not Yet Due | |
| | 216 | Each large department should develop a Return-to-Work policies and procedures manual, drafts of which should be routinely reviewed by the Workers' Compensation Unit. | | Follow-up Not Yet Due | |
| | 217 | The Workers Compensation Unit should develop Return-to-Work Coordinator training modules for processing complex claims and developing light duty jobs. | | Follow-up Not Yet Due | |
| | 218 | The Workers Compensation Unit should convene regular Return-to-Work Coordinators' meetings to share experiences in areas such as multiple claims, new federal and state laws, and best practices. | | Follow-up Not Yet Due | |
| City of Seattle Anti-Graffiti Efforts: Best Practices and Recommendations (July 28, 2010) | 219 | The City Council and Mayor should develop clear policy statement on graffiti, establish clear directives about who in the City is authorized, responsible, and accountable for anti-graffiti efforts and develop specific outcome goals. | | Follow-up Not Yet Due | |
| | 220 | The City Council and Mayor should require City departments to gather baseline data before new policies and procedures are implemented. | | Follow-up Not Yet Due | |
| | 221 | The City Council and Mayor should require an annual physical inventory to evaluate the effectiveness of the City's efforts. | | Follow-up Not Yet Due | |
| | 222 | Amend SMC 12.A.08.020 to include stickers in the list of prohibited materials. | | Follow-up Not Yet Due | |
| | 223 | Amend SMC 12.A.08.020 to add a clause stipulating the elements should be included in calculating restitution for violations of the code. | | Follow-up Not Yet Due | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| City of Seattle Anti-Graffiti Efforts: Best Practices and Recommendations (July 28, 2010), continued | 224 | Have parking enforcement officers and other City employees photograph and report graffiti. | | Follow-up Not Yet Due | |
| | 225 | Create and maintain a photographic database for analyzing graffiti crimes. | | Follow-up Not Yet Due | |
| | 226 | Create a pilot program with a dedicated graffiti detective. | | Follow-up Not Yet Due | |
| | 227 | Develop diversion program that is effective for graffiti offenders | | Follow-up Not Yet Due | |
| | 228 | Redeploy resources to help ensure that graffiti on parking pay stations is abated within the City's 6 day target goal | | Follow-up Not Yet Due | |
| | 229 | Implement a 3 part model to enhance community involvement and public education | | Follow-up Not Yet Due | |
| | 230 | Conduct further study of Business Improvement Area programs for graffiti removal. | | Follow-up Not Yet Due | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Indigent Defense Services Follow-up and 2010 Audit (December 15, 2010) | 231 | Change Section 5A.5 of the City's contract with the public defense agencies to clearly note that this contract provision applies to in-custody clients and that Section 5A.6 applies to out-of-custody clients. | | Implemented June 2011 | We recommended changes to include in new contracts for the primary, secondary, and third public defense service providers. The primary defender contract was executed (Ordinance 123634, passed June 27, 2011). The secondary contract was also executed (Ordinance 123667, passed August 1, 2011). An RFP for a third defender was issued in early September 2011 with legislation expected to go to the City Council in mid-November. If there is a conflict between the primary and secondary defenders, the interim plan until the issuance of the third defender contract is for the case to be assigned to a member of the Conflict Attorney Panel (CAP). The secondary agency is managing the CAP responsibiltites. |

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|---|---|---|---|---|---|
| Indigent Defense Services Follow-up and 2010 Audit (December 15, 2010), continued | 232 | Change the language in the contracts with public defense agencies related to initial attorney contact with out-of-custody clients as proposed in report. See page 8. | | Implemented June 2011 | We recommended changes to include in new contracts for the primary, secondary, and third public defense service providers. The primary defender contract was executed (Ordinance 123634, passed June 27, 2011). The secondary contract was also executed (Ordinance 123667, passed August 1, 2011). An RFP for a third defender was issued in early September 2011 with legislation expected to go to the City Council in mid-November. If there is a conflict between the primary and secondary defenders, the interim plan until the issuance of the third defender contract is for the case to be assigned to a member of the Conflict Attorney Panel (CAP). The secondary agency is managing the CAP responsibiltites. |

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|---|---|---|---|---|---|
| Indigent Defense Services Follow-up and 2010 Audit (December 15, 2010), continued | 233 | Change contracts with the public defense agencies or establish a memorandum of understanding to specify the circumstances an attorney-client contact before actual case assignment meets contract provisions 5A.5 and 5A.6. | | Implemented June 2011 | We recommended changes to include in new contracts for the primary, secondary, and third public defense service providers. The primary defender contract was executed (Ordinance 123634, passed June 27, 2011). The secondary contract was also executed (Ordinance 123667, passed August 1, 2011). An RFP for a third defender was issued in early September 2011 with legislation expected to go to the City Council in mid-November. If there is a conflict between the primary and secondary defenders, the interim plan until the issuance of the third defender contract is for the case to be assigned to a member of the Conflict Attorney Panel (CAP). The secondary agency is managing the CAP responsibiltites. |
| | 234 | In conducting client case file reviews, the City Budget Office should select cases that better represent the workload of attorneys by selecting 25 full credit cases and 5 probation cases. | | Follow-up Not Yet Due | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Indigent Defense Services Follow-up and 2010 Audit (December 15, 2010), continued | 235 | The City Budget Office (CBO) should monitor Continuing Legal Education (CLE) credits to confirm that attorneys that were on track to meet requirements in an audit actually do so in the next audit by reviewing those attorneys' CLE compliance. In addition, CBO should continue its practice of reviewing CLE reports for seven new randomly selected attorneys. | | Follow-up Not Yet Due | |
| | 236 | The CAP Oversight Committee should consider whether the Seattle Municipal Court's Presiding Judge and Chief Clerk should refrain from selecting attorneys for the CAP, but continue to serve on the CAP Oversight Committee. | | Follow-up Not Yet Due | |
| | 237 | The Seattle Municipal Court should continue to work with the City Budget Office, and the Department of Finance and Administrative Services (FAS) to address several issues related to the process of determining eligibility, the collection of defendants' public defender costs, and determining whether recovering costs from defendants who are found not guilty or whose case is dismissed, like King County does, is a viable option. | | Follow-up Not Yet Due | |
| | 238 | The department responsible for collecting payments from defendants who can pay a portion of their costs should report to the City Council quarterly on the amount the City collects from those payments. | | Follow-up Not Yet Due | The City Budget Office and the Seattle Municipal Court reported in August 2011 that upon the completion of Rec #237, the department responsible for collections will produce a quarterly report. |

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|---|---|---|---|---|---|
| Indigent Defense Services Follow-up and 2010 Audit (December 15, 2010), continued | 239 | The City Budget Office should work with the public defense agencies to determine a method for taking into account large numbers of cases that are carried over from previous years when assessing attorney compliance with the 380 caseload standard. | | Implemented June 2011 | We recommended changes to include in new contracts for the primary, secondary, and third public defense service providers. The primary defender contract was executed (Ordinance 123634, passed June 27, 2011). The secondary contract was also executed (Ordinance 123667, passed August 1, 2011). An RFP for a third defender was issued in early September 2011 with legislation expected to go to the City Council in mid-November. If there is a conflict between the primary and secondary defenders, the interim plan until the issuance of the third defender contract is for the case to be assigned to a member of the Conflict Attorney Panel (CAP). The secondary agency is managing the CAP responsibiltites. |
| | 240 | The City Budget Office should screen files for evidence of continuous representation in future audits of public defense agencies' client files. | | Follow-up Not Yet Due | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Indigent Defense Services Follow-up and 2010 Audit (December 15, 2010), continued | 241 | The City's next contact with the public defense agencies should be more specific about the attorney/support ratio being met through an annual average of. 5 support staff for every attorney. | | Implemented June 2011 | We recommended changes to include in new contracts for the primary, secondary, and third public defense service providers. The primary defender contract was executed (Ordinance 123634, passed June 27, 2011). The secondary contract was also executed (Ordinance 123667, passed August 1, 2011). An RFP for a third defender was issued in early September 2011 with legislation expected to go to the City Council in mid-November. If there is a conflict between the primary and secondary defenders, the interim plan until the issuance of the third defender contract is for the case to be assigned to a member of the Conflict Attorney Panel (CAP). The secondary agency is managing the CAP responsibiltites. |
| | 242 | For the next City contract with the public defense agencies, the City Budget Office should ensure that a reconciliation process occurs when paraprofessional usage is significantly different from what is budgeted. Reconciliations should address the number of FTE's assigned to work these positions and the hours reported in closed case reports. | | Follow-up Not Yet Due | |

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|---|---|---|---|---|---|
| Indigent Defense Services Follow-up and 2010 Audit (December 15, 2010), continued | 243 | Change future defendants surveys by: 1) Asking respondents to identify themselves as in-custody or out-of-custody defendants; 2) Not allowing open-ended responses to questions when a choice of specific answers could be provided in the survey; 3) Allowing respondents to provide comments for both yes and no answers in the survey. | | Follow-up Not Yet Due | |
| Seattle Public Utilities (SPU) Revenue Cycle Audit – Wastewater: Internal Controls (April 11, 2011) | 244 | SPU wastewater rates are high compared to similar municipalities. | | Follow-up Not Yet Due | |
| | 245 | There are issues with King County's sewer processing rates that are resulting in somewhat higher wastewater charges for SPU customers. | | Follow-up Not Yet Due | |
| | 246 | The Ronald Sewer District is not remitting half of the sewer charges collected from 8 customers connected to SPU's sewer system. | | Follow-up Not Yet Due | |
| | 247 | There are issues with self-read sewer submeters. | | Follow-up Not Yet Due | |
| | 248 | SPU does not have a program to ensure consistent and ongoing monitoring of the accuracy of customer sewer submeters and water meter setups. | | Follow-up Not Yet Due | |
| | 249 | SPU does not have a program to verify the accuracy of sewer submeters. | | Follow-up Not Yet Due | |
| | 250 | There are issues with the way sewer submeters are setup in the Consolidated Customer Serive System (CCSS) billing system. | | Follow-up Not Yet Due | |
| | 251 | High strength industrial waste (HSIW) discharge volumes used by SPU for billing purposes are self-reported by industrial commercial customers to King County, and there is little verification of these volumes. | | Follow-up Not Yet Due | |
| | 252 | Contaminated stormwater volumes used by SPU for billing purposes are for the most part self-reported by industrial commercial customers to King County and verification of these volumes is limited. | | Follow-up Not Yet Due | |
| | 253 | There is no procedure to ensure that all contrators are billed by SPU for construction site dewatering. | | Follow-up Not Yet Due | |
| | 254 | Contractors self report construction site wastewater discharge volumes to SPU for billing purposes and there is almost no verification of these volumes. | | Follow-up Not Yet Due | |
| | 255 | Many contractors make late payments on SPU's construction site wastewater charges. | | Follow-up Not Yet Due | |
| | 256 | SPU has problems with delinquent inactive accounts that result in uncollectable accounts of over $1 million. | | Follow-up Not Yet Due | |

| Report Title | Rec # | Description | Status as of March 2010 | Status as of June 2011 | 2011 Update Comments |
|---|---|---|---|---|---|
| Seattle Public Utilities (SPU) Revenue Cycle Audit – Wastewater: Internal Controls (April 11, 2011), continued | 257 | There are problems with SPU's contract with King County for sewer processing services and related authoritative wastewater guidance. | | Follow-up Not Yet Due | |
| | 258 | Improved controls are needed over the review and approval of King County sewer processing invoices before payment. | | Follow-up Not Yet Due | |
| City of Seattle Anti-Litter Efforts (April 19, 2011) | 259 | Consider modifying SMC 21.36.425A and B to replace volume reference (of 1 cubic foot or greater) with a qualitative standard to require property owners to clean-up and remove all litter that accumulates on their own property and adjacent rights-of-way. | | Follow-up Not Yet Due | |
| | 260 | Work with Metro Transit to develop a plan for ensuring continued availability of litter receptacles at bus stops when bus shelters are removed and replaced with canopy bus zones. | | Follow-up Not Yet Due | |
| | 261 | Consider establishing fees for specific parks users directly responsible for generating waste to help offset the cost of litter and garbage collection and disposal in City parks. | | Follow-up Not Yet Due | |
| | 262 | SDOT should determine the magnitude of the costs for providing post-special event street sweeping services for free and consider whether to charge event organizers for this service. | | Follow-up Not Yet Due | |
| | 263 | SPU should continue to work with its two contract solid waste contractors (CleanScapes and Waste Management) to ensure that :1) Clear Alleys Program collections are not missed, and 2) thicker bags are used. SPU should also explore solutions with their Clear Alleys Program (CAP) recycling contractors to improve the storing and pick-up of stacked, loose cardboard which can result in alley litter. | | Follow-up Not Yet Due | |
| | 264 | Consider curb-to-curb street sweeping to increase street sweeping efficiency and ticketing of illegally parked cars, which could both ensure that streets are clear and help offset the costs of this service. | | Follow-up Not Yet Due | |
| Promising Practices in Risk Management (June 22, 2011) | 265 | The City of Seattle should calculate its annual Cost of Risk index, track it over time, and compare it to the Cost of Risk index for similar jurisdictions. | | Follow-up Not Yet Due | |

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| Promising Practices in Risk Management (June 22, 2011), continued | 266 | Because we found that the City's draft Enhanced Loss Control Procedures reflect the risk management industry's most promising practices, we recommend that the City adopt these new policies for a trial period and periodically evaluate their effectiveness and revise them accordingly. | | Follow-up Not Yet Due | |
| | 267 | Because workers' compensation claims are a substantial component of the City's claims costs, and some of the measures taken to protect worker safety also help reduce claims against the City, we recommend that the City's Risk Management Advisory Group (RMAG) include a senior staff representative from the Personnel Department's Employee Health Services Division, and that representatives from the Personnel Department's worker safety and workers' compensation units participate in the Risk Coordinators meetings. | | Follow-up Not Yet Due | |

[1] The City does not have a complete, detailed, tree-by-tree inventory of City-managed trees. The three major City departments which own and manage trees are Seattle Center, SDOT, and Parks. Seattle Center completed a tree inventory of its 74-acre campus which is included in its HJanuary 2009 Landscape Management PlanH. In 2009, SDOT completed its inventory of 37,000 SDOT-owned street trees. In addition to the 37,000 SDOT-owned trees, SDOT currently has a tree inventory of approximately 90,000 additional street trees in the rights-of-way that are privately owned and maintained. The database for these ~127,000 trees is maintained in the Hansen system. Parks tracks and maintains an inventory of the type, location, and amount of restoration work in its forested (undeveloped) parks as part of the Green Seattle Partnership efforts but does not have a tree inventory in its developed parks. A Parks Department official stated that the department would like to start a tree inventory program in its developed parks but has no resources for this effort and believes it is unlikely that any will be available in the foreseeable future. In lieu of a citywide tree-by-tree inventory, in 2009 the Office of Sustainability (OSE) used a high resolution satellite to map the current tree canopy distribution across Seattle to identify recent canopy loss/gain trends. To augment the satellite work, OSE will leverage work done by the Integrated Urban Forest Assessment (IUFA) research project, an American Recovery and Reinvestment Act-funded partnership between the University of Washington, King County, the U.S. Forest Service, and the Cascade Land Conservancy. During the summer of 2010, the IUFA research team initiated the Forest Ecosystem Values project across Seattle using the i-Tree Eco assessment tool for which data (e.g., tree size, height, species, missing crown, ground cover, and distance to buildings) is gathered over a statistically valid sampling of individual tress. Data collection for the Forest Ecosystems Values project will be completed by the summer of 2011, with data analysis in the fall. Results of this study will be used to guide development of the Urban Forest Management Plan update in 2012.