



# KING COUNTY AUDITOR'S OFFICE

## 2020 Annual Report

IMPROVING GOVERNMENT PERFORMANCE, ACCOUNTABILITY, AND TRANSPARENCY

### 2020: A year of grief, obstacles, and agility

This was a year like no other—a worldwide pandemic and budget crisis were just the beginning. We responded by providing analysis and oversight in a rapidly changing environment.

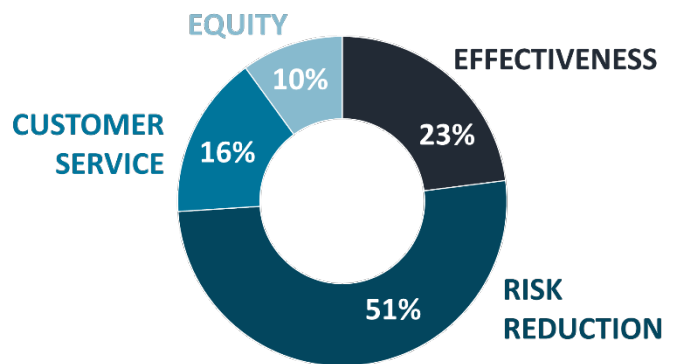
We paused our audit plan to focus on pressing issues like emergency spending of federal pandemic funds, the safety of county employees, serving county customers in a changed environment, voluntary separations, furloughs, and telework. To our knowledge, we were one of the first jurisdictions in the country to provide this level of pandemic-related oversight.

A highlight of the year was that our talented team won a highly-competitive Knighton Award for exceptional work for our audit, *ICE Access to County Data Shows Privacy Program Gaps*.

We look toward 2021 with hope and a continued focus on performance, accountability, and transparency.

### Work in 2020 focused on prevention

Not all audit and oversight work targets the same types of results. Our recommendations this year sought improvements across a range of outcomes, but a high percentage of our work focused on risk reduction. Our audits on the safety of occupants of county buildings and cybersecurity led to the increase in risk-focused recommendations.



### Significant recommendations implemented in 2020



Sheriff made changes to improve safety and reduce performance risks resulting from officers working excessively long hours



Metro Transit improved equity of fare enforcement and modeled the approach for other regional transit entities



Public Health implemented most 2017 audit recommendations, which likely improved its preparedness for COVID-19 response



Public Defense completed its strategic plan which will help guide the department's values, challenges, and opportunities



Human Resources began to ensure that all employees receive the help they need in the event of domestic violence

**100%**  
CONCURRENCE

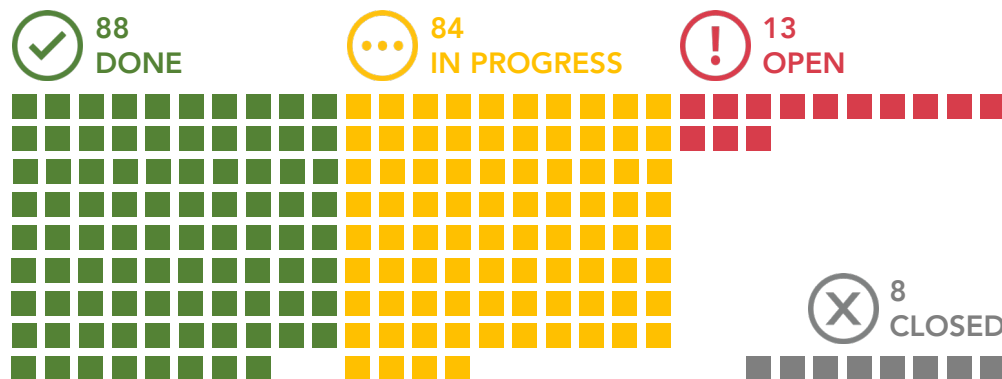
**Concurrence Increases Impact**

Concurrence with our recommendations is the first step in positive change for the County and is one signal that our recommendations are effectively crafted. In 2020, auditees concurred with all 43 of our audit recommendations.

**89%**  
TOOK ACTION

**Action Toward Implementation**

Following up on our recommendations increases transparency and accountability and creates momentum for positive change. Last year, we followed up on 193 audit recommendations. We track recommendations until they are complete.



**100%**  
POSITIVE

**Skilled Auditors Get Results**

Audit staff are required by government auditing standards to participate in ongoing training. One-hundred percent of our staff met training standards this year, maximizing our ability to provide data and operational insights.

**Advancing the Profession of Government Auditing**

Over the past several years, and especially in 2020, we have pushed the profession of auditing forward, helping auditors around the country to more effectively audit equity topics and efficiently manage complex, ambiguous projects. We enjoy a national reputation as leaders in the profession.

**Equity**

Our office started analyzing equity in 2013, but began to solidify our thinking around how to effectively audit equity issues in the past three years. We developed an equity tool to formalize this analysis as part of the audit process and shared it with other audit shops around the country.

Our tool has informed the work of the federal Government Accountability Office and the California State Auditor, among others. We have also provided many trainings to auditors around the country, sharing tangible tools and techniques others can apply. Just this year, we trained thousands at National Intergovernmental Audit Forum events on equity topics and recorded a video for Kansas University.

**Efficiency and Effectiveness**

In 2011, the office published an article in the Government Finance Review on using Agile project management techniques for audits. Since then we have trained hundreds of auditors around the country in our approach, including the entire offices of Atlanta City Auditor, Chicago Inspector General, Berkeley City Auditor, San Jose City Auditor, Los Angeles Metro Transit Auditor, and professional organizations like the Association of Local Government Auditors, the Seattle Evaluation Association, and the Washington State Local Government Auditors Association. Audit directors and attendees indicate this training has improved how they conduct audits and helped them build a more accountable and productive office.

## 2020 Publications

In 2020, we produced 38 products, including our [2021-2022 work program](#) and three interim communications—which provide information operations staff can use to make improvements prior to final reporting. All publications are available on our website.

## Performance Audits

- [Advancing Building Emergency Preparation Essential for Occupant Safety](#)
- [Courthouse Security: Following Screening Procedures, Opportunities for Greater Efficiency](#)
- [Interim Best Practices Review: Metro Transit Bus Electrification](#)
- [Interim Pandemic Response: Furlough](#)
- [Interim Pandemic Response: Voluntary Separation Programs](#)
- [Labor Relations: Opportunities for Efficiency and Consistency](#)
- [Metro Transit Cybersecurity](#)
- [Sex Offense Cases: Some Victims and Their Cases May Be Harmed by Gaps](#)

## Capital Projects Oversight

- [Children and Family Justice Center Flood Damage Being Repaired, Expected Surplus Reduced](#)
- [PSERN Schedule Slipping, Costs Increasing, Contingency Dwindling, Risk of Further Delays](#)
- [Significant performance issues at Brightwater and West Point, costs to increase considerably](#)

## Other Reports

- [2020 Capital Projects Oversight Program](#)
- [2020 Law Enforcement Audit Program](#)
- [2020 Transit Audit Program](#)
- [Foundational Elements of Department Management](#)
- [Law Enforcement Audit Program Non-Audit Analysis](#)

## Follow Up Reports

- Access Paratransit
- Best Starts for Kids
- Children and Family Justice Center
- Combined Sewer Overflow Program
- County Parking
- Department of Public Defense
- Domestic Violence Policy
- Factoria Recycling and Transfer Station
- King County Information Technology Rates
- Metro Transit Bus Parts Rebuilds
- Office of Emergency Management
- Property Tax Appeals
- RapidRide Fare Enforcement
- Real Estate Services
- Road Services Pavement Preservation
- Sheriff's Office and Office of Law Enforcement Oversight
- Sheriff's Office Early Intervention System
- Sheriff's Office High Risk Equipment
- Sheriff's Office Overtime
- Sheriff's Office Take Home Vehicles
- Tax Title Properties

## Auditor's Office Team

**KyMBER Waltmunson** · King County Auditor

**Ben Thompson** · Deputy County Auditor and Transit Audit Manager

**Brooke Leary** · Audit Supervisor and Law Enforcement Audit Manager

**Rachel Rawlings** · Administrative Manager

Justin Anderson · Principal Auditor

Cindy Drake · Principal Auditor

Peter Heineccius · Principal Auditor

Laina Poon · Principal Auditor

Michael Bowers · Capital Projects Analyst

Elise Garvey · Senior Auditor

Megan Ko · Senior Auditor

Mia Neidhardt · Senior Auditor

Kayvon Zadeh · Senior Auditor

Grant Dailey · Auditor

Anu Sidhu · Auditor

Meg Sykes · Data Visualization Specialist

Dale Markey-Crimp · Audit Intern

Tejaswini Vijapurapu · Audit Intern