DATE: December 12, 2016

TO: Metropolitan King County Councilmembers

FROM: Kymber Waltmunson, King County Auditor

SUBJECT: Follow-up on Performance Audit of the King County 2012 Strategic Climate Action Plan (SCAP)

King County has made progress towards addressing the three remaining recommendations from our 2014 audit of the SCAP. Through community meetings and the addition of new employees with significant outreach responsibilities, they have shown a commitment to reach a broad representation of community stakeholders for subsequent plan implementation. The County has also made progress towards incorporating cost-effectiveness analysis into SCAP work through evaluations of multiple government operations. To close our final recommendation, King County will need to further incorporate cost-effectiveness analysis by including an operational "cost of carbon" in future updates of the SCAP. By continuing to engage important stakeholders, while providing usable information to decision-makers through the SCAP, King County can better enable itself to reach its stated climate goals.

Of the three audit recommendations remaining from the 2014 audit and the previous follow-up:

DONE	2	Recommendations have been fully implemented Auditor will no longer monitor
PROGRESS	1	Recommendation is in progress or partially implemented Auditor will continue to monitor
OPEN	0	Recommendations remain unresolved Auditor will continue to monitor

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

Implementation Status as of December 2016

#	Quick Status	Recommendation	Status Detail
1	DONE	The County Executive should ensure that the 2015 Strategic Climate Action Plan update and its subsequent implementation and monitoring are informed by input from a broad representation of community stakeholders in King County.	Since the 2015 SCAP update, King County has continued to engage with a broad range of stakeholders. These efforts have touched on a wide variety of county activities such as transportation and construction, and have included local businesses, community groups, and other local governments. King County has shown a commitment to expand outreach efforts further by hiring two new employees responsible for climate work related engagement. The climate engagement specialist is directly responsible for scoping engagements with stakeholders and building partnerships, while the executive energy policy and partnerships position will work with county partners to implement shared energy goals. By engaging more fully with relevant stakeholders King County can better equip the county to make progress on community-wide reductions in greenhouse gas emissions beyond what King County can achieve independently.
3a	PROGRESS	The County Executive should ensure that: a) the 2015 Strategic Climate Action Plan (SCAP) update incorporates verifiable economic analysis of the cost-effectiveness of current and potential actions to reach SCAP targets	King County has made progress toward this recommendation by conducting cost-effectiveness analysis for multiple county operations. King County's Office of Performance, Strategy and Budget is also planning to collaborate with county agencies to develop an internal "cost of carbon" by the end of 2017. By providing this information the SCAP can help decision-makers make more cost-effective choices to reduce greenhouse gas emissions. This recommendation will be closed as the county more fully applies cost-effectiveness analysis by including an operational "cost of carbon" in future updates of the SCAP.

#	Quick Status	Recommendation	Status Detail
3b	DONE	The County Executive should ensure that: b) subsequent Strategic Climate Action Plan annual reports provide explicit information about progress toward the overarching climate targets and goals	The 2015 SCAP annual report includes information about progress toward achieving specific targets as well as overall goals. Each goal (including the overarching King County service and operations goals) are designated as "Meeting or Exceeding Target," "Approaching Target," or "Off Target." The percentage decrease in greenhouse gas production is explicitly stated for the overarching operations goal, and representatives explained that this would be described for the overarching service goal in subsequent progress reports. By providing this information the SCAP can help decision-makers understand how close King County is to achieving its climate goals, allowing them to take corrective action if the county is not reaching them.

Kayvon Zadeh, Management Auditor, conducted this review. Please contact Kayvon at 477-5180 if you have any questions about the issues discussed in this letter.

cc: Dow Constantine, King County Executive
Fred Jarrett, Deputy County Executive
Rhonda Berry, Assistant Deputy County Executive
Dwight Dively, Director, Office of Performance, Strategy and Budget
Ken Guy, Director, Department of Executive Services (DES), Finance & Business Operations Division (FBOD)
Eunjoo Greenhouse, Deputy Director, DES, FBOD
Christie True, Director, Department of Natural Resources and Parks (DNRP)
Harold Taniguchi, Director, Department of Transportation
Caroline Whalen, Director, DES
Michael Jacobson, Deputy Director, Office of Performance, Strategy and Budget
Megan Smith, Director of Climate and Energy Initiatives, King County Executive Office
Matt Kuharic, Senior Climate Change Specialist, Policy Unit, DNRP
Melani Pedroza, Acting Clerk of the Council
Shelley Harrison, Administrative Staff Assistant, King County Executive Office