KING COUNTY AUDITOR'S OFFICE

August 23, 2018

TO:

Metropolitan King County Councilmembers

FROM:

Kymber Waltmunson, County Auditor

Follow Up on the Performance Audit of the King County Strategic Climate Action Plan

King County has now implemented all of the recommendations from our 2014 audit of the King County Strategic Climate Action Plan, which will help decision-makers make more cost-effective choices to reduce county greenhouse gas emissions. As noted in our 2016 follow-up, King County made progress toward the remaining recommendation by conducting cost-effectiveness analysis for multiple county operations. In 2017 and 2018, an interdepartmental team developed an operational "cost of carbon" which the Executive plans to use for ongoing economic analysis of capital improvement project alternatives and major fuel and purchase decisions for the county.

Of the one audit recommendation:

1 DONE	0 PROGRESS	0 OPEN
Fully implemented Auditor will no longer monitor.	**Partially implemented** Auditor will continue to monitor.	**Remain unresolved** Auditor will continue to monitor.

King County

Please see below for details on the implementation status of this recommendation.

Recommendation 3a

DONE

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.

STATUS UPDATE: The King County Executive's Office, Office of Performance, Strategy and Budget, and Department of Natural Resources and Parks (DNRP) collaborated with other county agencies to develop an internal "cost of carbon" in 2017 and 2018. The interdepartmental team tested the cost of carbon as part of the analysis for three operational decisions for Metro Transit and DNRP in 2017. This effort allowed the team to improve and outline plans to expand the use of the social cost of carbon. By including the cost of carbon as part of ongoing economic analysis of CIP project alternatives and major fuel and purchase decisions, the SCAP will continue to help decision-makers make more cost-effective choices to reduce greenhouse gas emissions.

Elise Garvey, Senior Management Auditor, conducted this review. Please contact Elise at 206-477-1038 if you have any questions about the issues discussed in this letter.

cc: Dow Constantine, King County Executive
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