



King County



# KING COUNTY AUDITOR'S OFFICE




DECEMBER 1, 2025

## Sixth Follow-Up on King County Sheriff's Office Audit of High-Risk Equipment







**The King County Sheriff's Office plans to take up the management of non-county equipment with its contract partners in early 2026, addressing the risk of loss or misuse of non-county property.**

Two recommendations remain from the [May 2019 audit](#). Together, they address the risk presented when Sheriff's Office officers use equipment owned by the jurisdictions that contract with King County for law enforcement services. These items carry the same risks as those owned by the County, necessitating a formal approval process that assigns responsibility for their management. Without this, the County will continue to face more risk from non-county equipment than its own. Sheriff's Office leadership plans to raise these issues at the quarterly Oversight Committee meetings between the contract jurisdictions and King County, determining an approach resolving these recommendations in 2026.

Nine audit recommendations were completed previously. Of the two remaining:

 <span style="float: right;">0</span> <b>DONE</b>	 <span style="float: right;">2</span> <b>PROGRESS</b>	 <span style="float: right;">0</span> <b>OPEN</b>
<b>FULLY IMPLEMENTED</b> Auditor will no longer monitor.	<b>PARTIALLY IMPLEMENTED</b> Auditor will continue to monitor.	<b>REMAIN UNRESOLVED</b> Auditor will continue to monitor.



See details below for implementation status of each recommendation.

Recommendation 1	AUGUST 2, 2021	<b>DONE</b>	
Recommendation 2	DECEMBER 1, 2022	<b>DONE</b>	
Recommendation 3	DECEMBER 1, 2023	<b>DONE</b>	
Recommendation 4	DECEMBER 2, 2024	<b>DONE</b>	
Recommendation 5	DECEMBER 2, 2024	<b>DONE</b>	
<b>Recommendation 6</b>		<b>PROGRESS</b>	

**To reduce legal liability and ensure all high-risk items have appropriate controls, the King County Sheriff's Office should develop and document agreements with its contract city partners making the purchasing authority and operational approval for high-risk items explicit.**

STATUS UPDATE: As summarized in our December 2024 follow-up, the Sheriff's Office planned to address equipment owned by contract partners in discussions on the interlocal agreement (ILA) structure used to set the costs and services between the Sheriff's Office and the partners. Reopening the ILA is a considerably larger topic than the risk addressed by this recommendation and Recommendation 9, below. Despite consultant analysis and ongoing conversation with contract jurisdiction representatives, wholesale changes to the ILA structure did not occur. Nevertheless, Sheriff's Office's staff are committed to finding a path to address the recommendations over the next year.

WHAT REMAINS: To complete this recommendation, the Sheriff's Office must work with its ILA contract partners to develop a process documenting approval for equipment for Sheriff's Office use. Because doing so does not require formally modifying the ILA, this recommendation should be completed in 2026 — regardless of the context of broader contract services discussions.

Recommendation 7	DECEMBER 2, 2024	<b>DONE</b>	
Recommendation 8	DECEMBER 1, 2022	<b>DONE</b>	

**Recommendation 9****PROGRESS**

**The King County Sheriff's Office should develop and implement policies to track contract city-owned high-risk items used by the Sheriff's Office in its comprehensive physical inventories.**

STATUS UPDATE: All essential elements to complete this recommendation were finished as of our December 2023 audit follow-up. The Sheriff's Office's inventory controls already include some items owned by contract partners and could appropriately manage all others; however, the items subject to those procedures are ad hoc because there is no documented process approving contract equipment for officer use per Recommendation 6.

WHAT REMAINS: To complete this recommendation the Sheriff's Office should, in its equipment approval agreement with contract partners in Recommendation 6, either reference its inventory control procedures or specify the parties' alternative expectations for managing those items.

**Recommendation 10**

DECEMBER 1, 2023

**DONE****Recommendation 11**

DECEMBER 1, 2023

**DONE**


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Justin Anderson conducted this review. If you have any questions or would like more information, please contact the King County Auditor's Office at [KCAO@KingCounty.gov](mailto:KCAO@KingCounty.gov) or 206-477-1033.