

## Status of Audit Recommendations as of December 31, 2017

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
Seattle Police Department Overtime Controls Audit (April 11, 2016)	454	<p>SPD should develop and enforce a clear, detailed overtime usage policy that provides (a) management sufficient guidance on the appropriate uses of overtime,<sup>2</sup> including compensatory time, and (b) direction on the proper recording and coding of overtime in the City's payroll system. This policy should address the following:</p> <ul style="list-style-type: none"> <li>the activities or service needs that may justify overtime;</li> <li>the activities or service needs that do not justify overtime or require special management approval;</li> <li>requirements for supervisory approvals and approval processes and documentation;</li> <li>any maximum thresholds for overtime hours or total work hours (i.e., regular time plus overtime and off-duty work hours);</li> <li>when compensatory time can be earned in lieu of payment for overtime;</li> <li>how employees should record overtime to ensure it is paid accurately (e.g., when to record hours in the City's Employee Self Service system or use an Event Summary Form); and</li> <li>how employees should code overtime to ensure accountability and transparency and to facilitate payroll and overtime monitoring processes.</li> </ul> <p>This policy should include an effective date and an approval signature.</p> <p><b>[Recommendation 1]</b></p>	<b>Implemented May 2017</b>	The Seattle Police Department (SPD) revised the SPD Manual section on overtime, 4.020 – Reporting and Recording Overtime/Out-of-Classification Pay, on May 1, 2017. The revised policy addresses the items specified in the recommendation.	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>SPD (Acting Chief Carmen Best)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>Rebecca Boatright (SPD Audit Liaison)</li> <li>Mark Baird (SPD)</li> <li>Brian Maxey (SPD)</li> </ol>

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	455	Additionally, SPD should train all employees on the policy and related procedures and monitor for compliance. <b>[Recommendation 1]</b>	<b>Implemented May 2017</b>	The Seattle Police Department (SPD) reported that it communicated the revised overtime policy to the entire department. Following SPD's normal method for distributing new policies, it was sent to all personnel and required answering a set of questions online to indicate understanding of the content of the policy. In addition, because responsibility for managing overtime is part of a manager's job, SPD is providing additional budget and overtime training to all new managers.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD)

<sup>1</sup>This number is the recommendation's assigned number in our tracking database.

<sup>2</sup> For example, employees are required to obtain approval to work overtime but there is no clear guidance on how the approval is obtained and documented. There is also an exception where employees may work overtime without supervisory approval "when an operational need or work load requires the employee to work beyond their regular shift", but examples of circumstances where such exceptions may or may not apply are not provided.

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	456	<p>SPD should develop and enforce clear and detailed policies and procedures that address all overtime administrative processes, including the following:</p> <ol style="list-style-type: none"> <li>1. payroll processes for the handling and monitoring of overtime;</li> <li>2. authorization of overtime before it is worked;</li> <li>3. approval of recorded overtime before payment;</li> <li>4. review of recorded overtime for errors or improper entry (e.g., duplicate entry or incomplete coding);</li> <li>5. review of recorded overtime for appropriateness and to help prevent and detect unnecessary or abusive overtime;</li> <li>6. management reporting and monitoring of overtime;</li> <li>7. planning and reconciliation of special event overtime;</li> <li>8. billing of reimbursable overtime, including which overtime costs are reimbursable by event organizers; and</li> <li>9. account delinquency follow-up processes for reimbursable overtime.</li> </ol> <p>Personnel should be trained in all overtime policies and procedures relevant to their job functions.</p> <p>Further, SPD's policies and procedures should be continually updated as process improvements are implemented.</p> <p><b>[Recommendation 2]</b></p>	<b>Implemented May 2017</b>	<p>The Seattle Police Department (SPD) revised the SPD Manual section on overtime, 4.020 – Reporting and Recording Overtime/Out-of-Classification Pay, on May 1, 2017, and communicated the new policy the entire Department, as described above. The revised policy addresses several of the items specified in the recommendation (e.g., the revised policy states that all overtime must be authorized before it is worked and approved before it is paid). SPD also developed policies and procedures for the billing of reimbursable overtime and handling of delinquent accounts.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> </ol>

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
Seattle Police Department Overtime Controls Audit (April 11, 2016), continued.	459	Additionally, SPD should work with the City Budget Office and the City's Office for Special Events to develop and implement strategies for adhering to the overtime budget. <b>[Recommendation 4]</b>	Implemented June 2017	The Seattle Police Department (SPD) reported they continue to monitor overtime use each month. SPD command staff regularly discuss issues related to overtime. Both SPD and the City Budget Office review the Department's overtime use each month and share this data with Council Central Staff.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD)
	463	SPD should develop automated controls or processes for detecting payroll errors or non-compliance with key policies, such as: <ul style="list-style-type: none"> <li>• duplicate payments for overtime;</li> <li>• entry of more than 24 hours in a single day; and</li> <li>• accrual of comp time in excess of maximum allowed.</li> </ul> <b>[Recommendation 8]</b>	Pending	The Seattle Police Department (SPD) reported it currently manually reviews payroll records for errors. The errors are individually researched and resolved. This process began in the 4 <sup>th</sup> quarter of 2015.  The 2017 Adopted and 2018 Endorsed Budget provides funding for an automated work scheduling and timekeeping system that will allow for increased automation of enforcement of thresholds and controls. SPD reported that they plan to transition from their manual review process when automated work scheduling and timekeeping systems come on line.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Mike Fields (SPD) 4. Jackie Reinen (SPD)
	464	SPD needs to enforce current overtime and compensatory time policies and procedures, including those related to the following: <ul style="list-style-type: none"> <li>• proper documentation of overtime authorization and approval;</li> <li>• accurate activity and assignment coding of overtime;</li> <li>• compensatory time thresholds; and</li> <li>• accurate recording of overtime and standby time.</li> </ul> <b>[Recommendation 9]</b>	Pending	The Seattle Police Department (SPD) reported they are enforcing policies related to overtime, standby, and compensatory time. The Department used the issuance of their revised overtime policy and the communication that accompanied it to reinforce this effort and stress the importance of these policies and the procedures that go with them. Department supervisors and managers are monitoring overtime for their units and sections.  The 2017 Adopted and 2018 Endorsed Budget provides funding for an automated work scheduling and timekeeping system. The system will facilitate oversight and monitoring of overtime coding and use and compensatory time thresholds.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Mike Fields (SPD) 4. Jackie Reinen (SPD)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
Seattle Police Department Overtime Controls Audit (April 11, 2016), continued.	465	SPD should develop a way to record supervisory approval of all overtime in the payroll system and not allow payment without proper approval. <b>[Recommendation 10]</b>	Implemented May 2017	The Seattle Police Department (SPD) revised the SPD Manual section on overtime, 4.020 – Reporting and Recording Overtime/Out-of-Classification Pay, on May 1, 2017. The revised policy requires all overtime to be approved by a supervisor. SPD reported that in order for personnel to get paid for overtime, timesheets must be approved by a supervisor and Event Summary Forms must be signed by a supervisor.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Mike Fields (SPD) 4. Jackie Reinen (SPD)
	466	SPD should track all work time, including off-duty time, and require management approval for hours beyond the maximum allowable level. <b>[Recommendation 11]</b>	Pending	The Mayor issued an Executive Order on September 13, 2017, ordering the Seattle Police Department (SPD) to establish an internal office, directed and staffed by civilians, to regulate and manage the off-duty employment of its employees. A task force of SPD and Executive branch officials was formed to work on this project. The requirements laid out by the off-duty work group include reporting on off-duty hours worked by individuals.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Mike Fields (SPD) 4. Brian Maxey (SPD)
	467	SPD should ensure that all overtime hours are properly coded to specific activities to provide SPD management with adequate information on the overtime worked for the department. <b>[Recommendation 12]</b>	Implemented June 2017	The Seattle Police Department (SPD) reported that part of its regular review of overtime pertains to the proper coding of overtime hours. Overtime coding is reviewed to ensure the consistent use of codes throughout the Department. SPD management is regularly discussing issues regarding overtime coding when they are identified. The revised overtime policy requires that all overtime be properly coded, and overtime coding was covered in the 2017 communication to all Department personnel with notification of the new policy.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Mike Fields (SPD) 4. Jackie Reinen (SPD)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	468	SPD should either (a) implement new scheduling and timekeeping systems or (b) enhance existing systems to include automated controls and to facilitate tracking and monitoring of overtime. <b>[Recommendation 13]</b>	Pending	The Seattle Police Department (SPD) reported the 2017 Adopted and 2018 Endorsed Budget provides funding for a work scheduling and timekeeping solution for the Department. SPD is currently involved in the procurement process for such a system. SPD plans to first deploy the new system in the Communications Center and evaluate its performance before moving forward with the rest of the Department.	Robin Howe (emailed RH)	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Mike Fields (SPD) 4. Jackie Reinen (SPD)
	469	SPD should consider staffing some positions with civilians, rather than sworn officers, to reduce overtime expenses. SPD should consider civilian staffing in the Background Unit, the Office of Professional Accountability, and the Education and Training Section. <b>[Recommendation 14]</b>	Implemented June 2017	The Seattle Police Department (SPD) reported that growing civilianization, where appropriate, continues to be an important goal of the Department. SPD reported that it reviewed job functions in the Department performed by sworn personnel and made a list of those it believes could be done by civilians instead. Executing these job changes will require bargaining with the Seattle Police Officers Guild.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Mike Fields (SPD) 4. Brian Maxey (SPD)
	472	SPD should re-visit its overtime coding structure and provide regular training to all staff on how to code their overtime. <b>[Recommendation 17]</b>	Implemented May 2017	The Seattle Police Department (SPD) reported that it reviewed its overtime coding structure. Further, the SPD Budget Section reviews overtime and looks at how overtime is coded every month. Anomalies are elevated to the appropriate chief for review. Coding overtime correctly is a topic discussed in the monthly SPD command staff Finance meetings. Accurate overtime coding was also included in the new overtime policy communicated to all staff in June 2017.	Robin Howe (emailed RH)	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Jackie Reinen (SPD)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
Seattle Police Department Overtime Controls Audit (April 11, 2016), continued.	473	SPD should increase the level and frequency of overtime monitoring required of section leaders and should ensure such monitoring is documented. To do this, SPD senior management should set clear expectations for how and when section leaders should monitor overtime (e.g., monthly, quarterly, bi-annually, annually). At a minimum, section leaders should conduct monthly reviews of overtime use by individual and activity. SPD should also develop a one-page monthly overtime monitoring sign-off sheet that identifies the information each section leader is responsible for reviewing, and section leaders should use these forms to document their monthly reviews. <b>[Recommendation 18]</b>	<b>Implemented June 2017</b>	The Seattle Police Department (SPD) reported that clear expectations were outlined in its new overtime policy. The SPD Budget Section provides overtime information monthly to SPD command staff (i.e., Captains and higher ranks). The Budget Section is available to answer questions and/or meet with command staff to resolve individual issues. The new work scheduling and timekeeping system, included in the 2017 Adopted and 2018 Endorsed Budget, will provide automated reporting and additional information.	Robin Howe (emailed RH)	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Brian Maxey (SPD)

	475	<p>SPD should consider assigning an analyst within SPD Finance or another area outside of SPD operations to monitor and research overtime. This proposed independent monitoring of overtime should supplement our recommended reviews by section leaders. This monitoring should assess whether overtime is being worked and paid in compliance with policies and procedures, and it should also be designed to prevent and/or detect unnecessary or abusive overtime. Any exceptions identified by the independent monitor should be followed up on by an administrative sergeant.</p> <p>Below are some overtime monitoring activities that should be conducted by someone independent of SPD's sworn field operations command structure:</p> <ul style="list-style-type: none"> <li>• Conduct routine audits of the sections and individuals with the highest overtime (e.g., top 10%) to review compliance with policies and necessity of overtime reported. Review the supporting payroll documents for these employees.</li> <li>• Conduct periodic audits of overtime worked for randomly selected employees and pull and review supporting payroll documentation.</li> <li>• Run queries and analyses of payroll data to look for overtime that does not comply with department policies. For example, the San Francisco Police Department has an exception report of personnel working more than 14 hours in a day (i.e., their maximum cap for a workday) and this report is reviewed and followed up on by an administrative sergeant.</li> <li>• Run queries and analyses of payroll data to identify patterns that may</li> </ul>	<b>Implemented June 2017</b>	<p>The Seattle Police Department (SPD) reported that an Administrative Staff Analyst joined the SPD Budget Section on July 12, 2017, and started conducting overtime analyses. SPD Payroll is also conducting periodic reviews of supporting documents for overtime work that will address whether overtime is being worked and paid in compliance with policies and procedures and prevent and detect unnecessary or abusive overtime. Supervisors and managers are responsible for ensuring their staff members' overtime adheres to Department policy. This was emphasized with the roll out of the new overtime policy in May 2017.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> </ol>
--	-----	--	----------------------------------	---	------------	---



Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
		<p>indicate unnecessary overtime or overtime abuse, for instance:</p> <ul style="list-style-type: none"> <li>• overtime worked every day by the same employees;</li> <li>• employees consistently working overtime on certain days of the week;</li> <li>• employees who alternate sick leave (or other paid leave) with overtime on a repetitive basis; and</li> <li>• employees who work overtime at a certain time of day, day after day, when their schedule could possibly be altered to better accommodate the work time needs for their position</li> <li>• Periodically review standby time.</li> </ul> <p><b>[Recommendation 20]</b></p>				
	476	<p>SPD should ensure that events are charged for police services as required by Ordinance 124680. This will involve SPD working with the City's Office for Special Events to develop and implement procedures for carrying out the terms of the Ordinance for permitted events related to collecting deposits for estimated police services, tracking actual police hours associated with the events, and billing or refunding event organizers for any differences between actual and estimated police hours.</p> <p><b>[Recommendation 21]</b></p>	<b>Pending</b>	<p>Fees for police services for permitted special events are set by Ordinance 124860 so the Seattle Police Department's (SPD) role in billing for these events is limited. However, SPD is currently working with the Special Events Office (SEO) to establish a procedure to provide SEO actual SPD hours worked so SEO can bill for additional hours or refund fees, as applicable. (See #574 for more details.)</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> <li>3. Deputy Chief Chris Fowler (SPD)</li> </ol>

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
Seattle Police Department Overtime Controls Audit (April 11, 2016), continued.	477	SPD should develop a consistent approach and criteria for planning event staffing and managing risk at special events. <b>[Recommendation 22]</b>	Pending	The Seattle Police Department (SPD) reported that event staffing is done and/or reviewed during weekly special events meetings at the Seattle Police Operations Center (SPOC). SPD Budget staff began participating in weekly SPOC meetings in 2016. We reviewed SPD's process for planning event staffing during a subsequent audit, <a href="#">Special Events – Police Staffing and Cost Recovery</a> , and found there are still opportunities for improvement in this area. See recommendation #'s 580 and 582 below for more details. SPD reported that clear expectations for event staffing will be included in a new policy to documents its standard for event planning.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Deputy Chief Chris Fowler (SPD)
	478	SPD should identify a central entity that is responsible for conducting an in-depth review and evaluation of all special event plans. <b>[Recommendation 23]</b>	Pending	The Seattle Police Department (SPD) reported that all event staffing is reviewed during weekly special events meetings at the Seattle Police Operations Center (SPOC). SPD Budget staff began participating in weekly SPOC meetings in 2016. The Department is currently drafting a policy to document its standard for event planning and review of event plans.  The Office of City Auditor recently published an audit report – <a href="#">Special Events – Police Staffing and Cost Recovery</a> – that also includes a recommendation related to reviews of special events staffing. See recommendation # 580 below.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Deputy Chief Chris Fowler (SPD)
	479	SPD should compare actual hours worked to hours planned for all special events, and significant variances should be explained, evaluated, and documented for SPD management. <b>[Recommendation 24]</b>	Implemented June 2017	The Seattle Police Department (SPD) reported that the SPD Budget Section began comparing actual hours worked with planned hours for events that require detailed staffing plans, and this information is discussed at weekly meetings at the Special Police Operations Center. Additionally, a new Budget and Policy Analyst is working on setting up and implementing more comprehensive analyses of special events staffing hours.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Deputy Chief Chris Fowler (SPD)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	480	SPD should improve documentation of time worked at special events by completing the Roll Call time, Event time, and Secure time on Event Summary Forms. Additionally, SPD officers working events should be required to sign in and out on Event Summary Forms, and SPD should ensure that these forms are signed by the approving sergeant. <b>[Recommendation 25]</b>	Implemented May 2017	The Seattle Police Department (SPD) reported that the Department continues to emphasize properly filling out Event Summary forms, which are used to record SPD time worked for special events. Event Summary forms must be signed by a supervisor for personnel to get paid. The new work scheduling and timekeeping system, included in the 2017 Adopted and 2018 Endorsed Budget, will simplify and streamline the process.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Deputy Chief Chris Fowler (SPD)
	481	SPD should revise its billing practices so that it either (a) bills event organizers for estimated policing costs in advance of the event, and then bills for or refunds any variance of actual costs from estimated costs, or (b) at a minimum, checks organizers' credit histories before entering into an agreement for reimbursable police services. <b>[Recommendation 26]</b>	Pending	The Seattle Police Department (SPD) reported that they bill event organizers in accordance with any memorandum of understanding the Department has with the entity. Special event organizers who have not paid SPD in a timely manner in the past, are now being asked to pay in advance in the form of a deposit or estimated costs.  However, the Office of City Auditor recently published an audit report – <i>Special Events – Police Staffing and Cost Recovery</i> – and found there is still opportunity for improvement in this area, specifically with reconciling actual hours worked from source documents to the SPD Payroll system. See recommendation # 588 below.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Valarie Anderson (SPD) 4. Martin Yamamoto (SPD)
	482	For reimbursable events, SPD should reconcile all overtime hours on Event Summary Forms with hours recorded into SPD's payroll system to ensure all overtime is accurately billed. <b>[Recommendation 27]</b>	Pending	The Seattle Police Department (SPD) reported that the Department works to ensure that it is billing its customers correctly and SPD Payroll is reviewing the Event Summary forms against the data that gets recorded to the payroll system.  However, the Office of City Auditor recently published an audit report – <a href="#">Special Events – Police Staffing and Cost Recovery</a> – and found there is still opportunity for improvement in reconciling actual hours worked from source documents to the SPD Payroll system. See recommendation # 588 below.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Valarie Anderson (SPD) 4. Martin Yamamoto (SPD)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	485	SPD should implement a process for tracking off-duty work hours so SPD management can monitor whether officers are a) complying with the department's maximum weekly and daily hours thresholds, b) taking high amounts of sick or other paid leave while also working a lot of off-duty hours, or c) underperforming for SPD work due to high amounts of off-duty time. SPD Policy 5.120 states that SPD personnel are required to log in and out by radio when working off duty, so this might be one option to consider for tracking off-duty time. SPD should also consider developing a plan and timeline for requiring employers of off-duty SPD officers to contract directly with SPD. <b>[Recommendation 30]</b>	Pending	The Mayor issued an Executive Order on September 13, 2017 ordering the Seattle Police Department (SPD) to establish an internal office, directed and staffed by civilians, to regulate and manage the off-duty employment of its employees. A task force of SPD and Executive branch officials was formed to work on this project. The requirements laid out by the off-duty work group include reporting on off-duty hours worked by individual.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Brian Maxey (SPD) 4. Deputy Chief Chris Fowler (SPD)
Special Events – Police Staffing and Cost Recovery (December 13, 2017)	571 (SPD-SE 1)	The Seattle Police Department (SPD) should continue reviewing and updating its special events memorandum of understanding (MOU) and event billing processes to ensure (a) the MOU cost estimate template includes accurate and complete direct cost information and (b) invoices sent to event organizers include non-wage direct costs (e.g., employee benefits and equipment) when they are specified as reimbursable in the MOU or when the MOU states that reimbursement will be for actual or full costs. (Report Recommendation 1)	Pending	The Seattle Police Department (SPD) reported they are interested in total cost recovery when they can seek these costs. The SPD Finance Manager, Chief Financial Officer, and the Contracts Manager met with the audit team to discuss their model for cost recovery. The Office of City Auditor shared the assumptions built into its cost recovery calculation. SPD reported it is currently reviewing the City Auditor's cost recovery model and plans to amend its special events cost structure to recover all legitimate costs. SPD Fiscal has drafted a recommendation to adjust the cost language in its memoranda of understanding with entities contracting with SPD for police services. This recommendation is moving through SPD's review process and will be used in the Department's future memoranda of understanding.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Brian Maxey (SPD) 4. Valarie Anderson (SPD) 5. Martin Yamamoto (SPD)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	572 (SPD-SE 2)	SPD should also consider charging other event-related SPD costs (e.g., event planning time, event emphasis staffing, equipment maintenance expenses, incidentals such as food, water, and supplies) to all reimbursable events. (Report Recommendation 1)	<b>Pending</b>	See response for #571 above.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Valarie Anderson (SPD) 4. Martin Yamamoto (SPD)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	573 (SPD-SE 3)	<p>The City Council and the Special Events Office should consider reviewing the implementation of the new special event permit fee structure created by Ordinance 124860 to ensure the level of recovery of the Seattle Police Department's staffing costs is aligned with the City's intentions. Options that could be considered include:</p> <ul style="list-style-type: none"> <li>a. Charging permitted events for more of the actual police hours worked, including pre-event hours, post-event hours, and hours that exceed the hours that were initially estimated and paid.</li> <li>b. Including direct labor benefits and other event-related costs (e.g., event planning time, emphasis staffing, etc.) in analyses of event costs.</li> </ul> <p>(Report Recommendation 2)</p>	<b>Pending</b>	<p>The City Council reported that it will review our special events audit and take the recommendations into consideration in setting the Council's 2018 committee work programs, consulting with the Mayor's Office and departments as applicable.</p> <p>The Special Events Office reported that it will engage with City Council in 2018 regarding this recommendation.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. City Council (CM Gonzalez)</li> <li>2. Central Staff (Kirstan Arestad)</li> <li>3. OED (Rebecca Lovell)</li> <li>4. OFM (Kate Becker)</li> <li>5. SPD (Acting Chief Carmen Best)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. CM Gonzalez (City Council)</li> <li>2. Amy Tsai (Central Staff)</li> <li>3. Chris Swenson (OED)</li> <li>4. Rebecca Boatright (SPD Audit Liaison)</li> <li>5. Mark Baird (SPD)</li> <li>6. Brian Maxey (SPD)</li> <li>7. Deputy Chief Chris Fowler (SPD)</li> </ol>

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	574 (SPD-SE 4)	The Seattle Police Department should ensure all event-related hours are tracked to the events, including event planning hours and emphasis hours. (Report Recommendation 3)	Pending	<p>The Seattle Police Department (SPD) reported that in addition to the time officers spend working at events, there is planning and preparation time. There are meetings, planning sessions, briefings, and debriefs that frequently occur as part of the process of SPD providing service for events. The special events ordinance does not permit this additional time to be part of the cost recovery calculation when an organizer applies for a permit or when actual hours are reconciled after the event. Additionally, since multiple events are often planned or discussed at the same meeting, it is difficult to determine how much time personnel dedicated to planning each event. SPD understands why there is interest in capturing all administrative time spent for an event, as this would begin to create a more accurate picture of the total cost of events. However, the Department must balance the cost of tracking this data against the benefits of doing so.</p> <p>According to SPD, a City-wide customer relationship management system solution and a work scheduling and timekeeping solution could enhance the Department's ability to do this in a more cost effective way.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>SPD (Acting Chief Carmen Best)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>Rebecca Boatright (SPD Audit Liaison)</li> <li>Mark Baird (SPD)</li> <li>Deputy Chief Chris Fowler (SPD)</li> </ol>
	575 (SPD-SE 5)	The Seattle Police Department should provide to the Special Events Office (SEO) an accounting of actual hours worked at permitted events so SEO can refund or bill event promoters for any variance between estimate and actual hours. (Report Recommendation 4)	Pending	<p>The Seattle Police Department (SPD) reported that in recent meetings with the Special Events Office (SEO), SPD is developing a process for providing this information on a consistent basis. Without a technical solution, the process is largely manual for SPD. SEO reported that they are currently meeting with SPD to work out the details of how to implement this recommendation.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>SPD (Acting Chief Carmen Best)</li> <li>OED (Rebecca Lovell)</li> <li>OFM (Kate Becker)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>Rebecca Boatright (SPD Audit Liaison)</li> <li>Mark Baird (SPD)</li> <li>Chris Swenson (OED)</li> </ol>

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	576 (SPD-SE 6)	The City Council and the Special Events Office should (a) review the definitions of Community and Mixed Free Speech events in Seattle Municipal Code (SMC) 15.52 and, given the level of commercial activity at some Community and Mixed Free Speech events, consider whether any updates to these definitions are necessary. (Report Recommendation 5a)	Pending	<p>The City Council reported that it will review our special events audit and take the recommendations into consideration in setting the Council's 2018 committee work programs, consulting with the Mayor's Office and departments as applicable.</p> <p>The Special Events Office reported that it will engage with City Council in 2018 regarding this recommendation.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. City Council (CM Gonzalez)</li> <li>2. Central Staff (Kirstan Arestad)</li> <li>3. OED (Rebecca Lovell)</li> <li>4. OFM (Kate Becker)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. CM Gonzalez (City Council)</li> <li>2. Amy Tsai (Central Staff)</li> <li>3. Chris Swenson (OED)</li> </ol>
	577 (SPD-SE 7)	The City Council and the Special Events Office should consider establishing criteria and a schedule for setting the fees for police services for Citywide permitted events (e.g., updating SMC 15.52 or developing department policies). (Report Recommendation 5b)	Pending	<p>The City Council reported that it will review our special events audit and take the recommendations into consideration in setting the Council's 2018 committee work programs, consulting with the Mayor's Office and departments as applicable.</p> <p>The Special Events Office reported that it will engage with City Council in 2018 regarding this recommendation.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. City Council (CM Gonzalez)</li> <li>2. Central Staff (Kirstan Arestad)</li> <li>3. OED (Rebecca Lovell)</li> <li>4. OFM (Kate Becker)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. CM Gonzalez (City Council)</li> <li>2. Amy Tsai (Central Staff)</li> <li>3. Chris Swenson (OED)</li> </ol>



Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	578 (SPD-SE 8)	The Seattle Police Department (SPD) and the Special Events Office (SEO) should develop a process to address events that require police services but do not obtain either a permit or a memorandum of understanding (MOU) with SPD. The process should vary by type of event (i.e., the process should be different for a free speech event from what it would be for a festival or concert). For upcoming events, the process should include SPD or SEO working with an organizer to help ensure the event has either a permit or an MOU before police services are provided. For events that have already occurred, the process should include follow up from SPD or SEO about City requirements and retroactively billing event organizers for police staffing when appropriate. (Report Recommendation 6)	Pending	The Seattle Police Department (SPD) and the Special Events Office (SEO) will review the events noted in the audit report that required police services but did not obtain a special events permit or have a Memorandum of Understanding with SPD, and determine what should have occurred for each event. SPD and SEO will specifically consider how maritime events should be handled in the future.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best) 2. OED (Rebecca Lovell) 3. OFM (Kate Becker)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Deputy Chief Chris Fowler (SPD) 4. Chris Swenson (OED)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	579 (SPD-SE 9)	The Seattle Police Department and the Special Events Office should review the administrative workload associated with special events and consider whether they should increase the staffing allocated to these functions. (Report Recommendation 7)	<b>Pending</b>	<p>The Special Events Office (SEO) reported that it will work through the City's budget process to ensure adequate staffing levels for the administrative workload associated with special event permitting.</p> <p>The Seattle Police Department (SPD) reported that over the past several years it has experienced an increase in special events and this affects SPD's personnel resources. This increase, as well as the added workload of manually reviewing event staffing, affects the administrative functions SPD must perform. Recently, the Department placed an Assistant Chief over the Seattle Police Operations Center to provide direct Command Staff level guidance and assessment of these functions. As part of this, SPD reviewed how the special events planning process is staffed. The Department agrees that there may be a need to increase administrative support if the number of special events continues at or increases beyond the current level. SPD will continue to assess this need against the Department's other budget priorities.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> <li>2. OED (Rebecca Lovell)</li> <li>3. OFM (Kate Becker)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> <li>3. Deputy Chief Chris Fowler (SPD)</li> <li>4. Chris Swenson (OED)</li> </ol>

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	580 (SPD-SE 10)	<p>SPD needs to improve oversight of event staffing plans decisions by ensuring:</p> <ul style="list-style-type: none"> <li>a. Independent reviews of event staffing include schedule and shift details,</li> <li>b. All event plans are independently reviewed, including those for events at the Seattle Center, and</li> <li>c. Plans are reviewed, or updated, in the months immediately preceding an event.</li> </ul> <p>(Report Recommendation 8)</p>	<b>Pending</b>	The Seattle Police Department (SPD) reported it is continuing to work on its independent review process for event staffing and event plans. The new Assistant Chief or designee over the Seattle Police Operations Center is positioned to review and approve event staffing plans and event plans. The Department also facilitates weekly meetings attended by all the relevant Department entities that staff events. This group discusses all special events and Department staffing. Additionally, the recently hired Budget & Finance analyst will begin reviewing and analyzing pre-event staffing plans against actual staffing levels for events.	Robin Howe	<p>City Department</p> <ul style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> </ul> <p>Department Contact(s)</p> <ul style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> <li>3. Deputy Chief Chris Fowler (SPD)</li> </ul>
	581 (SPD-SE 11)	<p>In addition, SPD needs to ensure Special Event After Action Forms are completed for all special events, in accordance with the practice implemented in early 2017.</p> <p>(Report Recommendation 8)</p>	<b>Implemented January 2018</b>	The Seattle Police Department reported that Special Event After Action Forms are now required to be completed for all special events.	Robin Howe	<p>City Department</p> <ul style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> </ul> <p>Department Contact(s)</p> <ul style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> <li>3. Deputy Chief Chris Fowler (SPD)</li> </ul>

	582 (SPD-SE 12)	<p>SPD needs to update its policies and procedures that address Special Event Planning and After Action Reports. Policies and procedures should specify:</p> <ul style="list-style-type: none"> <li>a. How staffing decisions are to be made (e.g., what criteria must be evaluated) and how plans should be documented.</li> <li>b. When plans require formal independent review and approval, who is responsible for this review, and how this approval is to be documented.</li> <li>c. The goals of the weekly SPOC meetings and SPOC's oversight responsibility for event staffing decisions and planning, including what this oversight should include.</li> <li>d. How after action information for special events should be documented and archived for future use (i.e., describe requirements for SPD's new Special Event After Action Form).</li> </ul>	<b>Pending</b>	The Seattle Police Department reported there is a new policy in early draft form. Once it goes into effect, the Seattle Police Operations Center Assistant Chief will ensure compliance.	Robin Howe	<p>City Department</p> <ul style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> </ul> <p>Department Contact(s)</p> <ul style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> <li>3. Deputy Chief Chris Fowler (SPD)</li> </ul>
--	-----------------------	--	----------------	--	------------	---

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
		<p>In addition, SPD's policies and procedures should ensure that:</p> <ul style="list-style-type: none"> <li>e. Staffing plans include options for releasing officers early if resource needs decrease during an event.</li> <li>f. Staffing levels are assessed, and these assessments should be documented, after all special events. These assessments should include feedback from external parties (e.g., event organizers and Special Event Committee members) when feasible.</li> </ul> <p>Once updated, SPD should ensure compliance with policies and procedures related to special events.</p> <p>(Report Recommendation 9)</p>				

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	583 (SPD-SE 13)	SPD should begin regular tracking of event staffing information, including trends in event hours and costs by event and event type and perform comparisons between estimated (or planned) staffing with actual staffing at events. (Report Recommendation 10)	Pending	The Seattle Police Department (SPD) reported that a Budget & Finance analyst is now reviewing and analyzing special events and overtime data, including pre-event and post event staffing, staffing trends, and payroll data. SPD is working on improving its special event analyses and using the information to inform management decisions.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Deputy Chief Chris Fowler (SPD)
	584 (SPD-SE 14)	SPD should pursue a technology solution, such as a workforce scheduling system, to improve the effectiveness and efficiency of event staffing functions. (Report Recommendation 11)	Pending	The Seattle Police Department reported it agrees with this recommendation. The 2017 Adopted and 2018 Endorsed Budget provides funding for an automated work scheduling and timekeeping system that will help improve the efficiency of event staffing and allow for increased automation of thresholds and controls.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Deputy Chief Chris Fowler (SPD) 4. Michael Fields (SPD)
	585 (SPD-SE 15)	Then, SPD should re-evaluate all event planning tasks to determine what could be done by civilians and what must be done by sworn staff. (Report Recommendation 11)	Implemented December 2017	The Seattle Police Department reported that it reviewed event planning tasks to determine which tasks need to be done by sworn personnel and which could be done by civilian personnel. To potentially reduce the special events tasks currently performed by sworn personnel, the Department would need to implement technology solutions (i.e., a workforce scheduling system and a customer relationship management system) and then re-evaluate the distribution of work. See further details on automated system solutions at #584.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Deputy Chief Chris Fowler (SPD) 4. Brian Maxey (SPD) 5. Michael Fields (SPD)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	586 (SPD-SE 16)	SPD should improve tracking of personnel absences for special event drafts and should review and reconsider the department's policies for No Show's and when employees call in sick the day of an event. (Report Recommendation 12)	<b>Pending</b>	<p>The Seattle Police Department (SPD) reported that it assigned an Assistant Chief to look into this issue last year, and it has communicated to managers and supervisors to be alert for this as a potential issue. When there are No Shows or Sick Call In's for special events, this information is reported to the supervisors of the personnel involved and up their chain of command. It is the responsibility of the SPD supervisors to monitor the work behavior of the personnel reporting to them and determine if there are any issues that need to be addressed. SPD will continue to look into this issue to determine whether any policy and procedure changes are required.</p> <p>Current City policy and the police officer collective bargaining agreement (i.e., Seattle Police Officers Guild) allow for an SPD officer to call in sick for special events work and still get paid if it is their regularly scheduled day off, but SPD said this Sick Call In information will be communicated up the officer's chain of command.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> <li>3. Deputy Chief Chris Fowler (SPD)</li> <li>4. Michael Fields (SPD)</li> </ol>

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	587 (SPD-SE 17)	The City Council and the Mayor should evaluate the special events work SPD officers perform that is primarily a traffic-directing function and consider whether it could be handled by non-sworn personnel. We recognize this would require revising Seattle Municipal Code 11.50.380 covering the authority to override traffic signals. (Report Recommendation 13)	Pending	<p>The City Council reported that it will review the special events audit and take the recommendations into consideration in setting the Council's 2018 committee work programs, consulting with the Mayor's Office and departments as applicable.</p> <p>The Special Events Office reported that it will engage with City Council in 2018 regarding this recommendation.</p> <p>The City Budget Office reported on behalf of the Mayor's Office that it is currently reviewing the 2017 Special Events Audit and intends to work with various departments including the Seattle Police Department, Office of Economic Development, and Seattle Center over the coming months to review current policies and practices and discuss opportunities and challenges associated with implementing the audit recommendations.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. City Council (CM Gonzalez)</li> <li>2. Central Staff (Kirstan Arestad)</li> <li><del>3. Mayor's Office (Mayor Jenny Durkan)</del></li> <li>4. City Budget Office</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. CM Gonzalez (City Council)</li> <li>2. Amy Tsai (Central Staff)</li> <li><del>3. Michael Fong (Mayor's Office)</del></li> <li>4. Kara Tillotson (CBO)</li> </ol>
	588 (SPD-SE 18)	SPD Fiscal should periodically compare planned reimbursable event police hours and expenses to actual hours to help ensure all hours are properly billed to the event organizers. (Report Recommendation 14)	Pending	The Seattle Police Department reported that their new Budget & Policy analyst is currently developing reporting to analyze pre-event planned staffing hours versus actual staffing recorded in the payroll system.	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> <li>3. Martin Yamamoto (SPD)</li> <li>4. Valarie Anderson (SPD)</li> </ol>



Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	589 (SPD-SE 19)	The Office of Economic Development and the Seattle Police Department should consider investing in a Customer Relationship Management System (CRM) to improve the efficiency of the special events permit application review and event tracking functions. This system should facilitate tracking each event with a unique identifier and event numbering scheme that facilitates tracking the same event (or similar events) over time. (Report Recommendation 15)	Pending	<p>The Special Events Office reported that it has initiated a Special Events Customer Relationship Management project/proposal using the Accela solution, which has been reviewed by the Accela program team and the Seattle Information Technology Department (ITD) for cost and resource estimates. This project will be on a listing of proposals to move forward to the City Budget Office for consideration for the 2019-2020 budget.</p> <p>The Seattle Police Department reported that it agrees that a multi-departmental application would benefit the special events process and that it will participate in developing and implementing this technology solution if the City is interested in pursuing it.</p>	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>OED (Rebecca Lovell)</li> <li>OFM (Kate Becker)</li> <li>SPD (Acting Chief Carmen Best)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>Chris Swenson (OED)</li> <li>Rebecca Boatright (SPD Audit Liaison)</li> <li>Mark Baird (SPD)</li> <li>Deputy Chief Chris Fowler (SPD)</li> </ol>
	590 (SPD-SE 20)	SEO should update their policies and procedures to ensure permit fee billing and payment handling procedures include an adequate level of segregation of duties. (Report Recommendation 16)	Pending	The Special Events Office (SEO) reported that it is currently reviewing policies and procedures related to permit fee billing and payment handling and segregation of duties. The Special Events Office billing and payment process is currently being integrated into the City's Summit portal, and SEO is working with the integration project manager on several updates to the Summit platform required to satisfy this recommendation.	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>OED (Rebecca Lovell)</li> <li>OFM (Kate Becker)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>Chris Swenson (OED)</li> </ol>
	591 (SPD-SE 21)	A staff member or manager who does not process payments should reconcile SPECTRE to Summit monthly. (Report Recommendation 16)	Pending	The Special Events Office (SEO) reported that billing and payment handling procedures are currently being integrated into the City's Summit billing/payment portal as part of the Citywide 2018 reimplementation process. This will align permit billing and payments with other City departments' processes. If this conversion does not result in compliance with the recommendation, SEO will work with the Department of Finance and Administration's Treasury unit to identify appropriate staffing segregation to be compliant with City standards.	Robin Howe	<p>City Department</p> <ol style="list-style-type: none"> <li>OED (Rebecca Lovell)</li> <li>OFM (Kate Becker)</li> </ol> <p>Department Contact(s)</p> <ol style="list-style-type: none"> <li>Chris Swenson (OED)</li> </ol>

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	592 (SPD-SE 22)	SEO should improve its enforcement of the requirement to pay special event permit fees 30 days before the event. (Report Recommendation 17)	Pending	The Special Events Office (SEO) reported that billing and payment process is currently being integrated into the City's Summit billing/payment portal as part of the Citywide 2018 reimplementation process. SEO is identifying process improvements to better enforce the 30 days in advance payment requirement.	Robin Howe	City Department 1. OED (Rebecca Lovell) 2. OFM (Kate Becker)  Department Contact(s) 1. Chris Swenson (OED)
	593 (SPD-SE 23)	SEO should follow the City's standard policy for handling delinquent debt and assessing late fees or interest charges for delinquent police services debts. (Report Recommendation 17)	Pending	The Special Events Office reported that it is identifying process improvements to be in compliance with the City's standard policies for delinquent debt, interest charges, and late fees.	Robin Howe	City Department 1. OED (Rebecca Lovell) 2. OFM (Kate Becker)  Department Contact(s) 1. Chris Swenson (OED)

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	594 (SPD-SE 24)	<p>SPD should update and enforce its special event payroll policies and procedures, including those addressing payroll time coding, management approvals, and timekeeping functions. SPD should implement controls to ensure:</p> <ul style="list-style-type: none"> <li>a. regular time worked for special events is coded to the event,</li> <li>b. time is coded to the accurate event code, including time for <ul style="list-style-type: none"> <li>i. multiple events held on the same day,</li> <li>ii. large Seattle Center events/festivals</li> </ul> </li> <li>c. Special event time is entered only by SPD Payroll staff.</li> </ul> <p>(Report Recommendation 18)</p>	<b>Pending</b>	<p>The Seattle Police Department (SPD) reported that it is interested in updating its payroll policies and procedures. All overtime hours for an event are tracked by special event number. When an employee is working on regular time, their timesheet reflects the regular workday. SPD currently does not code its regular time on timesheets to the special event. The documentation for the special event (i.e., Event Summary Forms) records the personnel that are involved in an event and the hours spent on the event. Sometimes this event time includes regular time, as well as overtime, but the recording of regular time has not been consistent across SPD.</p> <p>Until SPD implements a workforce scheduling technology solution (see recommendation #584, report item #11), it does not plan to begin tracking all regular time worked for special events.</p>	Robin Howe	<p>City Department</p> <ul style="list-style-type: none"> <li>1. SPD (Acting Chief Carmen Best)</li> </ul> <p>Department Contact(s)</p> <ul style="list-style-type: none"> <li>1. Rebecca Boatright (SPD Audit Liaison)</li> <li>2. Mark Baird (SPD)</li> <li>3. Jackie Reinen (SPD)</li> <li>4. Michael Fields (SPD)</li> <li>5. Deputy Chief Chris Fowler (SPD)</li> </ul>

Report Title (publication date)	Rec # <sup>1</sup>	Description	Status as of December 31, 2017	2017 Update Comments	Follow-up Auditor	2017 Follow-up City Department(s)/ Contact(s)
	595 (SPD-SE 25)	Event-level reporting should be produced regularly by SPD and distributed to key special events decision makers in SPD, SEO, Seattle Center, and the City Budget Office. This reporting should match police fee revenues to police event expenses because the relationship of the costs of staffing events to the fees received could affect decisions about managing costs. Reports should include hours worked (including overtime and regular time), wages paid, number of staff or shifts worked, and comparative information from prior years. (Report Recommendation 19)	<b>Pending</b>	The Seattle Police Department (SPD) reported there is reporting now at the event-level that is distributed to SPD management (i.e., Sergeants and above) and the City Budget Office. The SPD Budget and Policy Analyst will develop reporting that can be shared with the Special Events Office.	Robin Howe	City Department 1. SPD (Acting Chief Carmen Best)  Department Contact(s) 1. Rebecca Boatright (SPD Audit Liaison) 2. Mark Baird (SPD) 3. Deputy Chief Chris Fowler (SPD)