KING COUNTY AUDITOR'S OFFICE

JULY 13, 2021

Performance Audit of King County's COVID-19 Pandemic Response

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Executive Summary

The COVID-19 pandemic affected every county agency and employee. The County initiated a significant response on multiple fronts at the same time and faced challenges both within and outside of its control. We reviewed several areas of the County's response and found both encouraging outcomes and opportunities to learn, build on experience, and adjust for future emergencies. We reviewed employee safety, remote work, controls over federal emergency funding, customer service, furloughs, and voluntary separation. Although more normal operations may be on the horizon due to increased vaccination rates, modified operations may continue for some time.

King County

Content Warning, Values

This report contains references to difficult circumstances related to COVID-19.

This report discusses challenges that may have been a difficult reality for some readers. King County has a number of resources to support the health and well-being of its employees. For support, you can contact:

- Balanced You at 206-263-9626 or BalancedYou@KingCounty.gov
- Employee Assistance Program at 206-263-8733 or HRDEAP@KingCounty.gov
- Making Life Easier at 1-888-874-7290

Visit the websites to see resources available to you such as personal counseling, conflict resolution, legal and financial services, childcare services, and tools for managing workplace stress.

If you are a county employee who is uncomfortable with the safety of your work environment, you may engage with your agency management, labor representatives, and/or contact the Office of the Ombuds at 206-477-1050 or Ombuds@KingCounty.gov.

The King County Auditor's Office is committed to equity, social justice, and ensuring that King County is an accountable, inclusive, and anti-racist government. While planning our work, we develop research questions that aim to improve the efficiency and effectiveness of King County government and to identify and help dismantle systemic racism. In analysis we strive to ensure that communities referenced are seen, not erased. We promote aligning King County data collection, storage, and categorization with just practices. We endeavor to use terms that are respectful, representative, and people- and community-centered, recognizing that inclusive language continues to evolve. For more information, see the King County Equity and Social Justice Strategic Plan, King County's statement on racial justice, and the King County Auditor's Office Strategic Plan.

Acknowledgment

We would like to acknowledge employees across King County for the important, complex, time-pressured work they did to respond to the unprecedented COVID-19 pandemic. King County was one of the first jurisdictions in the nation to grapple with the COVID-19 pandemic. County leaders and employees worked quickly and continuously to shift operations as public health experts improved guidance. King County was also affected by market and political forces outside the County's control, such as the lack of federal supply chain coordination and market shortages for personal protective equipment (PPE). Many of the county leaders and representatives we interviewed for this audit noted how difficult it has been to navigate operations during COVID-19, particularly at the beginning when the specifics of the virus and how long the County would need to adapt were unknown.

We appreciate the contributions of the county staff who participated in this oversight work as they were adapting to this emergency, including all of the respondents to our workplace safety survey, senior Executive, Legislative, and Judicial branch staff, human resources managers, financial managers and staff, among many others. County staff, particularly within the Office of Emergency Management, Office of Performance, Strategy and Budget, Department of Community and Human Services, Public Health – Seattle & King County, and Finance and Business Operations Division, worked hard to provide the documents we needed to conduct a high-level review of federal Coronavirus Aid, Relief, and Economic Security (CARES) Act spending.

King County was able to quickly transition thousands of employees to remote work, allowing the County to maintain operations and services while observing ongoing restrictions on public gatherings for employee and community health and safety. Executive agencies have also been able to learn more about the potential costs and benefits of adopting more remote work. Even under the difficult circumstances of the pandemic, many county and agency leaders we interviewed reported feeling more positive about and open to remote work as a result of this experience.

The County came up with creative solutions to several emerging problems over the course of the pandemic. The Office of Emergency Management (OEM), Procurement & Payables, and Metro Transit pursued several strategies for procuring cloth face coverings early in the pandemic. The County worked with a fashion house in New York and with Hanes to manufacture large quantities of masks before they were readily available on the open market. Additionally, OEM and Metro Transit identified a local distillery to develop hand sanitizer in bulk before the County was able to secure a larger contract.

The County implemented several employee safety controls as well. The County Executive communicated resources and information frequently and thoroughly in the Employee News and other sources, and this worked well for many employees. In addition, the County quickly ramped up processes for distributing PPE. A number of respondents to our survey specifically noted that they felt their agency responded well and they appreciated the actions taken by the County. The County noted specific equity considerations related to mask wearing and communicated through email about well-being resources for Black, Indigenous, and people of color as well as how to engage with employee race affinity groups. The County also offered a variety of leave options to help ensure all employees were able to take the time they needed for their health and gave assistance with vaccination registration for some eligible employees with language and digital access barriers.

Performance Audit of King County's COVID-19 Pandemic Response

REPORT HIGHLIGHTS

What We Found

The COVID-19 pandemic had wide-ranging impacts within King County. County leaders and staff worked hard to shift practices to meet the needs of the changing environment. Although future emergencies may differ, the County's experience with operations during the pandemic provided information about what worked and what did not to ensure that all staff involved in employee safety during emergencies understand their roles, how to implement them, and can access help and support. Our analysis and survey results indicate that employee experience and confidence in safety measures varied across the county, potentially indicating increased exposure risk for some employees. Employees and county leadership often had different perceptions of whether safety was working well. The County focused on distributing limited supplies of personal protective equipment (PPE) to COVID-response agencies. There are opportunities to create an efficient, clear system for emergency procurement for the future. We identified risks associated with the potential transition of some employees to long-term remote work and shared leading practices related to voluntary separation, furloughs, customer service, and federal funding controls during the course of this work.

What We Recommend

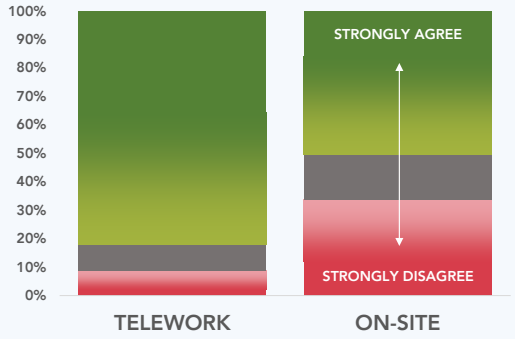
We recommend that planning for future emergencies includes a complete safety framework across all agencies and branches of government and includes a focus on equity. In addition, we recommend the County assess emergency procurement in a lessons learned analysis. We also recommend a systematic approach to monitor whether efforts to encourage and enforce mask wearing are working. Because of the unusual operating environment during the pandemic, we provided several interim communications, which are published on our website. As we conduct follow-up work, we may make more recommendations.

Why This Audit Is Important

King County has been responding to the COVID-19 pandemic since January 21, 2020. As of June 10, 2021, 110,869 people have been infected and 1,612 have died from COVID-19 in King County.[1] The pandemic has had other consequences for the community including unemployment, economic instability, food insecurity, family violence, behavioral health crises, and many others. County operations and employees have been significantly impacted by many of the same issues and the County is responsible to its employees to provide a safe working environment.

On-site respondents felt less confident in steps taken for health and safety than teleworkers.

Survey Question: King County is doing everything it can to meet my health and safety needs as an employee.



Source: King County Auditor's Office / University of Washington 2020 Employee Survey results.

[1] Public Health – Seattle & King County COVID-19 Data Dashboard results June 10, 2021.

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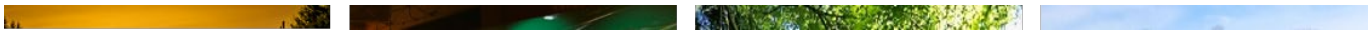


Countywide Safety Program

SECTION SUMMARY

The County took many positive steps to improve employee safety during the pandemic, however, there were opportunities to proactively coordinate and monitor the implementation of comprehensive safety protocols for all county employees. The COVID-19 pandemic created a need to implement safety protocols to help protect on-site employees and members of the public countywide. The Executive branch communicated guidance for agencies in the areas of leave and benefits, teleworking, and general COVID-19 information, and held regular meetings with agency leaders or representatives, but it did not fully institute a structure of communication, monitoring, and accountability that would ensure all employees are safe at work. Our analysis showed variation across agencies in both the detail of documented safety protocols and in the survey responses we received from employees on their experiences of safety at work. King County employees who are Black, Indigenous, and people of color likely make up a greater proportion of on-site workers than remote employees, which means safety risks have equity implications. The County's experience with operations during the pandemic provided it with better information about how to keep employees safe in future emergency situations that affect all employees, regardless of agency or branch.

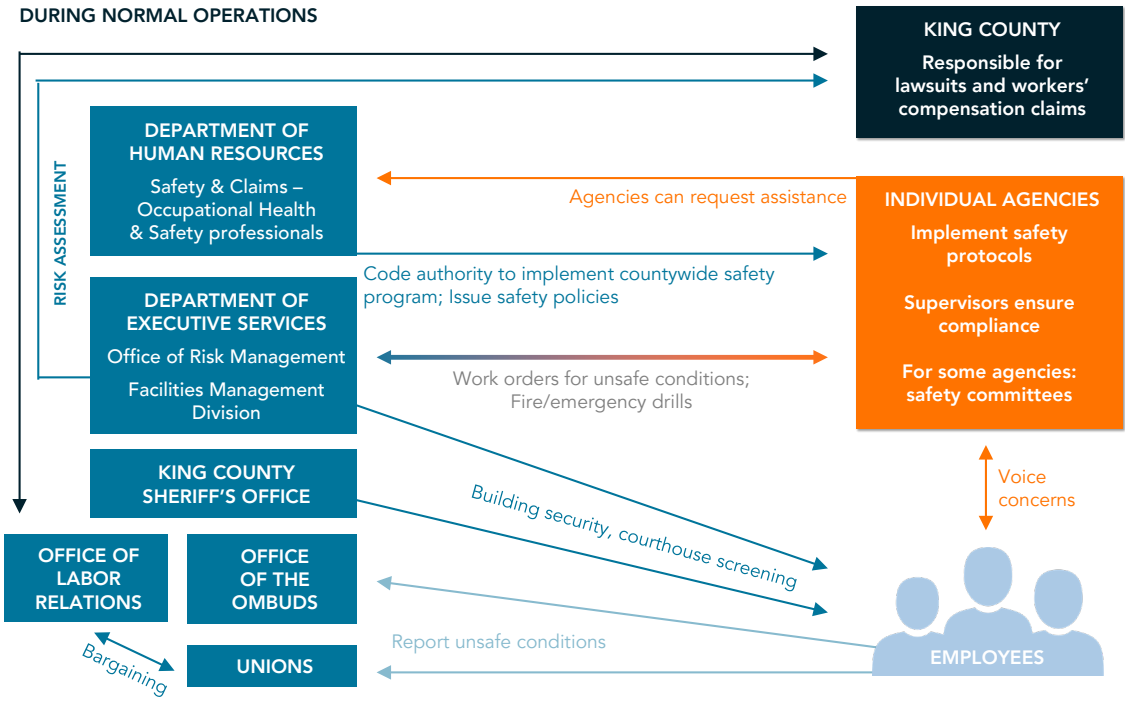
With vaccination totals increasing—revealing a path toward more normal operations—now is a good time to reflect on lessons the County has learned. The following sections outline improvements that could be made in the clarity of roles, responsibilities, and procedures in planning documents so that safety protocols are implemented more consistently and equitably in future emergencies.

There are many County roles and responsibilities for employee safety

The County's existing employee safety structure puts responsibility primarily on county agencies, and some groups have advisory- or code-specific roles. County documents indicate that agencies are responsible for implementing safety practices within their work units and are responsible for ensuring staff compliance with safety guidance. Although responsibility for implementation is primarily at the agency level, the County as a whole is legally liable for employee safety. The County is the entity that can both be sued in the event of a failure and also must pay workers' compensation claims for county employees regardless of agency or branch of government. The County does provide some central resources to agencies. For instance, work units can request assistance from the Employee Health and Safety Division of the Department of Human Resources (DHR) on questions of health and safety practices.

There are also some specific safety roles written into county code—for example, DHR is tasked with controlling hazardous conditions and unsafe work practices for all county employees. Non-Executive branch agencies implemented some roles not depicted here.

EXHIBIT A: The County, during normal operations, has many roles related to employee safety.



Source: King County Auditor's Office analysis

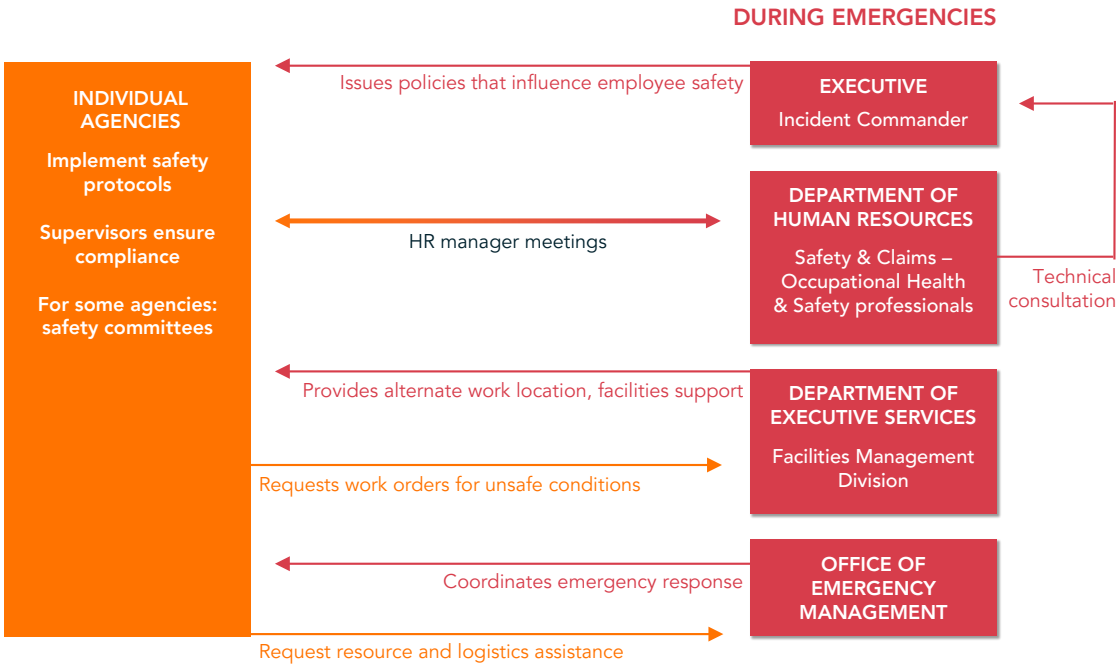
There are opportunities to close gaps in managing safety

The County added roles to address safety during the pandemic. As shown in exhibit B, the County added additional roles for establishing, communicating, or assisting with safety practices during the pandemic. This allowed for some inter-agency coordination and authority to implement safety practices. For example, the County's COVID-19 incident commander held regular meetings with separately elected agencies specifically on COVID-19. Human resources managers from other branches were also invited to participate in human resources manager meetings focused on COVID-19 issues, and a cross-county group met regularly to discuss customer-facing services.

Despite added safety roles, there was no specific body or role to monitor and ensure safety practices were being implemented by individual agencies or to ensure cross-branch safety coordination, resulting in gaps in safety guidance. Monitoring and accountability are key elements of a safety framework, which we will discuss later in the report. For example, even though DHR is tasked by code with

controlling hazardous conditions and unsafe work practices, this was not a role the department filled regarding COVID-19 safety. Executive staff stated that this is because leadership wanted to consolidate information sources to prevent inconsistent guidance from being given to agencies. One agency safety lead we interviewed noted that this approach contributed to some confusion among division safety leads about whom to contact for safety issues associated with PPE, hazard checks, or anything else related to worker safety, particularly in the early months of the pandemic. Cross-branch coordination is discussed in more depth later in this report.

EXHIBIT B: King County added some roles related to employee safety during the pandemic.



Source: King County Auditor's Office analysis

The gaps in managing safety may have led to increased exposure risk for some employees

There were gaps in safety preparedness and rigor of design and implementation of safety programs for county employees, potentially creating increased COVID-19 exposure risk for some employees. The US Occupational Safety and Health Administration (OSHA) and the US Centers for Disease Control and Prevention (CDC) outline elements of a safety framework that employers should implement. We provided an early version of this guidance to the Executive in May 2020. We assessed safety measures from June 2020 to March 2021, including reviewing safety protocol documents, conducting a countywide survey of employees, and interviewing a sample of agencies. We found that as of September 2020, seven months into the pandemic, more than half of county agencies either did not have COVID-19 employee safety protocol specific to their agency or the plans they had were incomplete. Of those that did have protocols, many missed important elements required by guidelines, such as defining varying degrees of exposure risk for employees in order to better prioritize and implement safety measures. Exhibit C identifies where agency and county documentation of safety protocols and guidance did and did not meet criteria for a workplace COVID-19 prevention program as of September 2020, based on OSHA and CDC guidance. There is no clear rule about whether safety frameworks must be led at the county level versus agency level, just that they must be in place and effective. In the narrative that follows, we explain that the distributed approach the County employed in this emergency was missing key elements of a comprehensive employee safety framework.

Separate authorities posed challenges with collaboration

Leaders in both Executive and Judicial branches highlighted complexity and limitations on collaboration stemming from the Courts' articulation of independence as a separate branch of government. County emergency plans do not clearly specify roles and responsibilities between branches of government. While King County employees in all branches face common risks during COVID-19, the Courts cited a different source of authority and, in some instances, made different operational decisions than the Executive branch, which followed guidance of the governor and Public Health – Seattle & King County (Public Health). Superior Court indicated that it followed public health guidance from professors at the University of Washington School of Public Health and officials at the Washington State Department of Health, the latter coordinated through the Washington Supreme Court. District Court indicated that it coordinated with Superior Court and followed public health guidance provided by the University of Washington School of Public Health, Washington State Department of Health, and Public Health. The Courts stated that their business operations were governed by emergency orders from the state Supreme Court, rather than the governor's proclamations or public health directives. Court leadership felt that, initially, it did not receive the support needed for ongoing in-person operations and that business continuity for all branches of government should be prioritized during emergencies. However, leadership in both branches cited the Courts' collaboration with the Facilities Management Division as positive.

The County lacked a mechanism for ensuring consistent pandemic safety practices for all employees

County emergency documents and protocols did not include a mechanism for countywide collaboration or monitoring to ensure pandemic safety practices were being implemented as required by safety guidance. As we noted earlier in the report, individual agencies are primarily responsible for implementing employee safety practices and executive leadership noted that it is a key function of supervisors and managers to ensure employees are following multiple guidelines related to their work. Assigning responsibilities at the agency level for developing relevant safety procedures can have benefits: agencies know their workspaces and work requirements and some agencies have additional safety requirements specific to their work that they must meet, such as bus bases, public health clinics, courts, etc. However, not all agencies or work units normally have job-specific safety practices or have designated roles for that purpose. The COVID-19 pandemic created a need for safety protocols for all employees, including units that might not have had a need for rigorous safety protocols in the past. One agency safety lead we interviewed noted that for some groups at the County, there is not anyone specifically assigned to worker safety, so people found themselves in a new role having to implement COVID-19 safety protocols and additional proactive support would have been helpful. Conversely, staff from several agencies we interviewed specifically cited their normal need for rigorous safety protocols as a reason they were able to adapt new safety practices quickly. The lack of a mechanism for ensuring all agencies were developing, communicating, and implementing COVID-19 prevention measures and monitoring them contributed to inconsistent safety protocols across agencies, negative experiences, and potentially increased risk for some employees.

As noted by the green boxes in the left column of exhibit C, we saw evidence that some agencies were considering safety practices and providing specific guidance that addressed their employees' potential exposure risks. For example, the Water and Land Resources and Permitting divisions each provided guidance for staff conducting customer field visits.

As shown in the far-right column, there were few instances where we saw evidence that the County had checks in place to ensure that employees were following these safety practices. While we did not see strong monitoring functions across King County, one positive example was in the Roads Services Division (Roads), where managers conducted several unannounced site visits to monitor and enforce COVID-19 safety protocols. While county activities evolved over the course of the pandemic, content in exhibit C reflects conditions as of April 2021.

EXHIBIT C: County and executive agency safety documents missed some elements of a workplace COVID-19 prevention program, as recommended by OSHA and the CDC.

OSHA & CDC COVID-19 Safety Practices	Evidence of consideration by some agencies	Evidence of consideration for all employees	Evidence that checks are in place
Designated safety person	✓	—	—
Identify potential exposure risk at work	✓	—	—
Measures to limit spread of COVID-19	✓	✓	—
Protective policies for high-risk employees	✓	✓	✓
Communication with employees	✓	✓	—
Education and training on policies & procedures	✓	—	—
Direction for employees to stay home if feeling ill	✓	✓	—
Reduce negative impact of isolation/quarantine	✓	✓	—
Isolation of symptomatic workers	✓	✓	—
Enhanced cleaning	✓	✓	—
Guidance on screening and testing	✓	—	—
Recording and reporting infections and deaths	✓	—	—
Protections for voicing concerns	✓	✓	✓
Vaccination efforts for employees	✓	—	—

Source: King County Auditor's Office analysis of county documentation based on the CDC's "Guidance for Businesses and Employers Responding to Coronavirus Disease 2019 (COVID-19)" and OSHA's "Protecting Workers: Guidance on Mitigating and Preventing the Spread of COVID-19 in the Workplace."

Survey results showed employees experienced a wide variety of safety environments

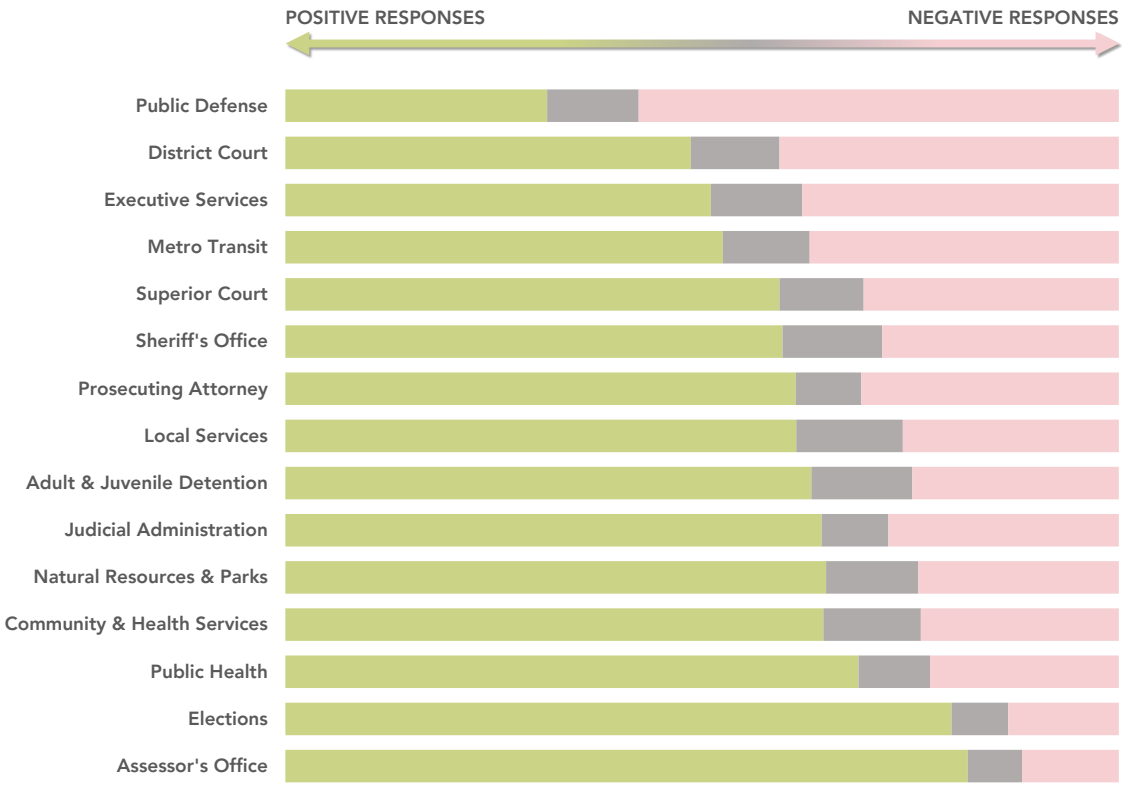
Survey respondent feedback reflected that employees experienced a wide variety of safety environments, meaning that employees may face unequal risks to their safety. In partnership with the University of Washington, we surveyed all county employees in fall 2020 asking about their experiences with and confidence in COVID-19 safety in their workplaces.[2] We found that respondents' experiences with safety at that time varied among agencies. For example, the percentage of respondents within each agency who agreed that the County is doing everything it can to meet their health and safety needs as an employee ranged from a high of 92 percent to a low of 43 percent. Similarly, when asked about whether employees felt they received timely information regarding COVID-19, the percentage of respondents within each agency who agreed ranged from 95 percent to 42 percent. This variation was also reflected in whether respondents agreed that they knew what to do if they were to test positive for COVID-19, which ranged from 91 percent to 53 percent. Our analysis of survey data showed that employees who needed to come into an office or field setting at the time tended to express lower confidence in safety measures and that this also varied widely by agency. Exhibit D shows variation in the proportion of positive, neutral, and negative responses for on-site employees by agency.

[2] For a full list of countywide results, see appendix 2, "Survey of County Employees on COVID-19 Workplace Safety." We sent copies of preliminary survey results to department, executive, judicial, and legislative leadership prior to publishing this report. Some results were also noted in our interim communication to the Executive on mask wearing.

Employee perceptions of safety may be linked to agency thoroughness of planning and implementation of safety protocols, regularity of communication, or pre-pandemic experience with rigorous safety protocols. For example, Elections had some of the most positive employee responses in the County and we also found through interviews and documentation review that Elections stood up rigorous protocols early and engaged with county central agencies, including DHR, to ensure safety as it handled two elections in August and November 2020. See exhibit E for more detail. It is important to note that we surveyed employees in the fall of 2020 and agencies have added rigor to their safety protocols since that time.

In addition to gaps in safety protocols, county leaders noted that trends in responses may have been affected by other factors such as employee feelings about needing to report to a worksite while others worked remotely, differing work schedules, and individuals' sense of agency about their work. In addition, leaders reported significant and ongoing concerns about general safety around downtown county buildings, including protests over the summer of 2020, increased homeless encampments, and reports of aggression toward county employees.

EXHIBIT D: **Aggregated surveys responses from employees working on-site show confidence in safety measures varied widely by agency.**



Source: King County Auditor's Office and University of Washington COVID-19 workplace safety survey of county employees.

Note: We excluded responses from questions about depression, stress, and availability of personal protective equipment. All other questions asked of on-site employees are included. For a full list of questions, please see "Survey of County Employees on COVID-19 Workplace Safety" in the appendix.

EXHIBIT E: **Elections created, implemented, and regularly communicated its COVID-19 safety protocols, likely contributing to positive employee outcomes.**

Elections focused on COVID-19 safety protocols early as it had to bring employees in to administer elections in August and November 2020, including hundreds of short-term employees for ballot counting and other administrative work. To complete this work as safely as possible, Elections

- **formed a committee with members from each work group in the department** that did the bulk of the safety and preparation work.
- **defined risk levels** around the physical building space and the body of work rather than by job title or employee (i.e., the ballot floor had certain measures). Elections engaged with Facilities Management Division, Public Health – Seattle & King County, and a consultant to support this work.
- **created and regularly updated its own addendum to county guidance with agency-specific protocols,** including a comprehensive document of practices and policies for supervisor and employee responsibilities, temperature screening protocol, personal protective equipment, building access policy, etc.
- **created Vote Center safety plans** to guide partners who hosted Vote Centers in their facilities.
- **minimized the number of people in physical workspaces** through a Re-Entry Planning Calendar. Elections required supervisor approval for staff to go into the building and logged who was going to be there on any given day on the calendar.
- **regularly communicated and discussed safety protocols** through biweekly all-staff meetings, emails about safety from the director, presentations of building protocols, and included specific safety protocols in new employee orientation material for the 700-plus temporary employees brought on for the elections.

Elections found that these practices helped people feel confident that employee safety was important to the Elections leadership and they could be confident in the information they were being provided. Results from our employee survey also support this. For example, 95 percent of respondents agreed with the statement "My department leadership is promoting a culture of health and safety," and 91 percent agreed with "I know what actions I should take at work if I were to test positive for COVID-19," which were the most positive scores in the County. Additionally, the Washington Secretary of State's office called out King County Elections' COVID-19 safety efforts as a best practice in a 2020 report.

Source: King County Auditor's Office analysis of documents, interviews, and written responses from King County Elections.

Employees were concerned about spaces where multiple agencies needed to work together on safety

County locations or functions that required the participation of multiple branches of government, or several agencies, were more difficult settings to implement safety measures, potentially limiting risk reduction for involved employees. When asked about safety concerns, survey respondents indicated that spaces where multiple agencies work together proved problematic, citing locations from all over King County. As an example, county criminal legal agencies such as the Department of Adult and Juvenile Detention, Department of Judicial Administration, Department of Public Defense (DPD), Sheriff's Office, Superior Court, Prosecuting Attorney, and District Court often need to work together in-person in county facilities to conduct their work. Multiple respondents to our survey noted safety concerns in courthouses and courtrooms where multiple branches and agencies work together with members of the public, such as a lack of mask wearing by county employees and difficulty maintaining recommended distancing with other employees and members of the public. DPD also provided a briefing to the King County Council Law and Justice Committee in February 2021 where representatives voiced similar concerns. Criminal legal agencies we spoke with regarding these concerns discussed improvements that were made since the survey, such as increased communication with and guidance to their staff and additional coordination among some county agencies that did lead to improvements. However, as recently as April 2021, an agency reported that improvements were not being implemented across all criminal legal agencies and coordination, especially across branches, could still be difficult at times.

Respondents who were teleworking at the time of the survey and expected to return to an office, also had concerns that common spaces would be unsafe during their eventual return to in-person work. While almost 50 percent felt confident there would be appropriate interventions in spaces controlled by their agency, only 34 percent felt confident about spaces shared with other agencies.

Countywide safety program conclusion

Overall, we found that there were many actions county leaders and staff took to enhance employee safety under difficult and novel circumstances, and information we gathered later in the audit timeframe suggested that some agencies were able to strengthen safety practices and protocols over time. COVID-19 may not be the last complex emergency that will affect many or all aspects of county operations. County documents recognize the need for better general community preparedness under emergencies, such as the County's Pandemic Influenza Response Plan, last updated in 2013, and the 2020 Strategic Climate Action Plan. While county agencies have or are updating continuity of operations plans, the County does not have a plan that articulates complex employee safety efforts under emergency circumstances, nor plans that articulate collaboration between branches of government in those situations. Although future emergencies may look different and require different safety practices, the County's experience with operations during the COVID-19 pandemic provided it with better information about what worked and did not work under rapidly changing circumstances. The County has an opportunity to prepare for future emergencies by ensuring all staff involved in employee safety during emergencies understand their roles and how to implement them, are receiving key

communications and updates, and can access help and support when they need it. The complexity of work environments where multiple agencies come together is an example of a situation in which a clear framework for safety could enhance outcomes for all. Clarifying roles, responsibilities, and procedures in planning documents so safety protocols are implemented more consistently in future emergencies will help improve employee safety and reduce risk.

Recommendation 1

The County Executive should work with the Department of Human Resources to establish a clear framework for employee safety that includes specific roles and responsibilities during emergencies and mechanisms to monitor the development and implementation of safety protocols.

Recommendation 2

The County Executive should work with leadership in other branches of government and separately elected officials across King County to develop and document mechanisms to clarify roles and responsibilities and enhance cross-branch collaboration on employee safety during emergencies.

There are opportunities to deepen ESJ analysis and considerations in safety policy guidance

King County issued some guidance and resources for employees in response to the inequitable impact of COVID-19 on Black, Indigenous, and people of color but there were opportunities to fully gather data and monitor for ways to reduce equity impacts to employee safety during the pandemic.[3] Roughly two-thirds of the County's 15,000 employees remained on-site as essential employees during the pandemic. The County indicated that employees who are Black, Indigenous, and people of color (BIPOC) likely make up a larger portion of on-site workers, but the County was not able to definitively provide the race and ethnicity makeup of on-site employees as of March 2021. Without data or a specific strategy to ensure safety practices were guided by equity, the County missed opportunities to monitor and respond to the safety needs of BIPOC employees. The gaps and inconsistencies in safety practices described previously in this report likely disproportionately affected BIPOC employees. This potential impact is supported by Public Health's articulation that COVID-19 is disproportionately impacting communities of color, "Hispanic/Latinx, Native Hawaiian/Pacific Islanders and Blacks had significantly higher rates of COVID-19 cases and hospitalizations as compared to Whites." The County's Equity and Social Justice (ESJ) Strategic Plan directs that county

[3] The CDC discusses in its "COVID-19 Racial and Ethnic Health Disparities" that exposure to the virus, illness, hospitalization, and death resulting from COVID-19, and other effects of the pandemic are higher among Hispanic/Latinx, Black, American Indian or Alaskan Native, and Native Hawaiian and other Pacific Islander people. Additionally, recorded incidents of anti-Asian racist and xenophobic violence have increased since the start of the COVID-19 pandemic.

operations, programs, and services are pro-equity and reflect ESJ values. OSHA also notes that the most effective COVID-19 prevention programs engage workers and their representatives in the program's development and implementation at every step. This can help ensure equity in safety protocols.

Nearly one-third of our survey respondents who work on-site said they had not received information on resources to help people disproportionately affected by COVID-19 as of October 2020. There were considerations for employees who are members of currently and historically discriminated-against communities around mask wearing in the County's temporary COVID-19 personnel policy. With that exception, we did not identify any other specific language or analysis regarding equity considerations or procedures for ensuring equity in safety practices in county or agency pandemic safety or planning documentation.

Recommendation 3

The County Executive should develop and document explicit procedures for analyzing, monitoring, and mitigating disproportionate impacts on employees' safety during emergencies.

Employees had concerns about mask wearing and ability to socially distance

King County employees cited concerns that coworkers were not wearing masks despite work that required close interaction with others. In response to our survey, county employees working on-site shared concerns that some coworkers were not wearing masks correctly and consistently. Over one-third of survey respondents said that they were not always able to maintain six feet of separation from coworkers, which made adherence to mask policies especially important. These problems have impacts on employees' feelings of safety at work; one respondent said, "People have not been forced to follow the mask policy allowing it to feel "optional" and political. It makes it uncomfortable to be on-site to perform job duties like this."

There is a clear mandate that the County ensure its employees are wearing masks when they are unable to socially distance. Over the last year, public health experts have directed mask wearing and social distancing as the two main ways of combating the spread of COVID-19. Both Governor Inslee and King County have mandated that county employees wear masks when unable to maintain six-foot distancing, in alignment with a health directive on masking from Public Health. While vaccinations are becoming more prevalent, current guidance still directs employees to continue wearing masks and maintain social distancing in indoor spaces.

Leadership has promoted coaching employees and providing resources to promote mask wearing, however, this may not be sufficient to ensure compliance with the mask mandate, putting some employees at greater risk. We sent an informal interim communication about our survey results regarding mask wearing to the Executive in December 2020. Shortly after, the Executive issued a reminder to departments to continue communicating the mask requirement for

employees. Executive leadership articulated in March 2021 that their approach to mask wearing has been coaching and providing resources as recommended by Public Health, rather than being punitive. Yet in early August, DHR issued a protocol for managers on progressive discipline for county employees who refuse to wear masks. These competing policies may cause confusion for managers as to how they should approach the issue. While some agencies like Records and Licensing Services, Roads, and Solid Waste Division have taken actions to enforce mask discipline with their employees, county leadership stated that there has not been broad enforcement of DHR's policy across King County. The Executive does not currently have a way to determine and demonstrate that the issue has been resolved. At a February 2021 Council briefing, DPD employees voiced concerns that they have been unable to conduct their work safely with clients due to mask wearing and social distancing problems.

OSHA recommends following up to confirm that work practices, administrative controls, and personal protective equipment use policies are being followed. Two potential methods of assuring mask compliance are: assigning workplace coordinators at each worksite responsible for ensuring measures to limit the spread of COVID-19 are being implemented, and having management conduct regular site visits to observe and correct mask-wearing deficiencies. Some agencies, such as Department of Executive Services, Department of Local Services, and Department of Natural Resources and Parks, indicated they have been implementing this guidance through unannounced site visits by managers.

Recommendation 4

The County Executive should work with agency directors, leadership in all government branches, and separately elected officials across King County to ensure that executive agencies are enforcing mask-wearing requirements for employees, branches of government that use shared spaces are collaborating on safety, and implement a mechanism to ensure enforcement processes are effective.

Personal Protective Equipment

SECTION SUMMARY

King County ultimately obtained the personal protective equipment it needed, but there were opportunities to systematize technical expertise and central buying power that could have decreased frustration, duplication, and inefficiency in agencies' efforts to secure scarce personal protective equipment for employees working on-site.[4] There were significant shortages in PPE supply, creating a challenging procurement environment, particularly early in the pandemic. The County followed its emergency procedures and prioritized limited personal protective equipment (PPE) provided by the state for workers at greatest risk from COVID-19. However, its approach left most county agencies without assistance in finding scarce PPE for employees who were required to work on-site during the pandemic.[5] County agencies conducted laborious and duplicative PPE-purchasing efforts, largely without coordination to ensure they were purchasing the right items or had enough to meet safety needs. In general, agencies were able to find enough PPE for on-site workers, but could have better utilized the County's buying power and the technical expertise of central procurement in strategic sourcing, in line with the 2016 Contracting of Goods and Services policy.[6] In addition, varying types of purchasing records located within agencies complicated the County's efforts to apply for federal reimbursement.

We communicated our observations on agency PPE procurement problems to the Executive in December 2020.

Many agencies had difficulty getting scarce PPE for on-site workers

King County focused emergency procurement through the Office of Emergency Management (OEM), resulting in gaps and frustration for county agencies lower on the priority scale for PPE. At times during the pandemic, there was nothing anyone could have done to find enough PPE for all who needed it. Emergency procedures direct agencies to try to purchase PPE on the open market and to request supplies through OEM if they are unable to find what they need.[7] However, some agencies reported confusion about how to request PPE, and others requested PPE from OEM but did not receive what they had ordered. This situation improved as of fall 2020. This was because the limited supply of PPE nationwide was intended to be prioritized for employees whose jobs put them at highest risk for contracting COVID-19. Risks to staff outside Public Health were generally lower, so most did not need the highest level of

[4] In this report, we use PPE to mean all types of personal protective gear and other items intended to reduce the transmission of COVID-19, such as sanitizing wipes and disinfecting spray.

[5] The County did make several bulk purchases of cloth face coverings and distributed them to agencies both within and outside county government.

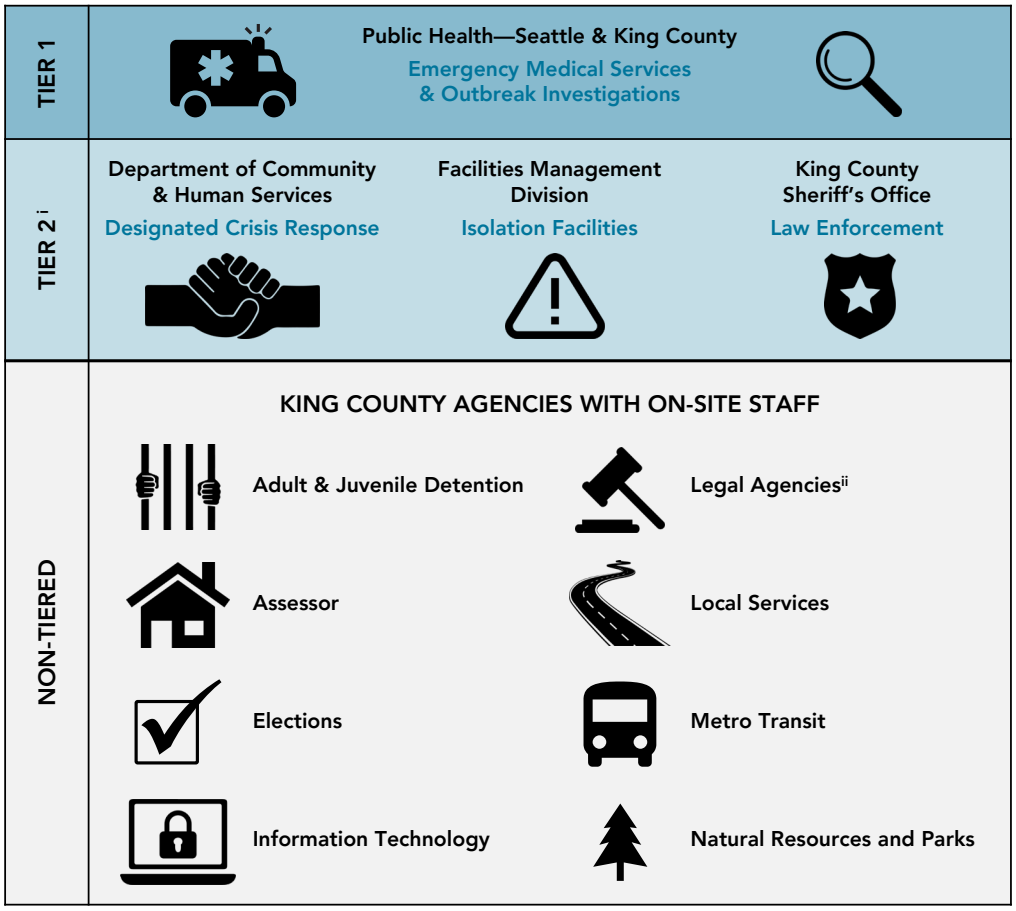
[6] In some cases, agencies had to stretch their supplies by using expired PPE and reusing disposable PPE.

[7] King County's 2016 Comprehensive Emergency Management Plan directs all resource orders through OEM's Emergency Operations Center. However, consistent with federal and state guidance, the county guidance tells agencies to do their best to source needed items on their own before turning to OEM for assistance.

PPE (N-95 respirator masks), but they still needed items such as gloves, surgical masks, face shields, gowns, and sanitizer. Complicating matters further, safety guidance from state and federal authorities evolved rapidly, resulting in confusion over what PPE was necessary for different working conditions.

OEM followed Washington State Department of Health tiered prioritization guidelines to distribute limited amounts of PPE. The state prioritized entities like hospitals and long-term care facilities that worked with people who were positive or suspected positive for COVID-19 to receive scarce PPE. This left out most county agencies who had employees working on-site, as shown in exhibit F. While at times OEM was able to fill orders for some types of PPE for agencies below the top two priority tiers, its general message was that agencies below Tier 2 should not expect distributions of PPE. This remained true through the duration of the audit. If agencies did not qualify for PPE using the state criteria, there was no official process for them to get help within the county.

EXHIBIT F: As a result of PPE shortages, most county agencies did not qualify for PPE distributions under the state PPE prioritization guidelines during the pandemic.



Source: King County Auditor's Office

[i] Some public health functions were also listed in Tier 2, such as medical examiners, outpatient clinics, and jail health.

[ii] Legal agencies include Superior and District Courts, the Department of Judicial Administration, Prosecuting Attorney, and the Department of Public Defense.

Inefficiencies in the PPE procurement process resulted in additional time and costs

Some agencies worked out their own PPE procurement solutions, resulting in inefficiency and duplicated efforts, particularly in the early months of the pandemic. Since most agencies could not get PPE through OEM, they did their best to search the changing environment of potential vendors to meet their needs. For example, even though the Medical Examiner's Office qualified for some PPE through OEM, it had to supplement with time-consuming efforts to track down additional PPE from dental, restaurant, and janitorial suppliers because it could not get enough from its normal vendors to conduct its work—which includes potential exposure to pathogens.

In addition, agencies were competing against each other in the open market. In one case, department leaders found that two sections within their department had bought the same disinfecting spray for two different prices. If purchasing had been managed centrally, King County might have been able to buy enough disinfecting spray for all the agencies that needed it at a lower price.

Some agencies developed systems to manage PPE purchasing and distribution and others struggled, resulting in missed opportunities for mutual benefit. For example, as a very large agency, Metro Transit was able to partner with Costco to get a shipment of sanitizing wipes when they were extremely difficult to find. The Prosecuting Attorney, a comparatively small agency, was unable to find the small quantity of wipes it needed using online vendors, so told staff to keep an eye out when they were doing their personal shopping. If they saw wipes, they were to buy them and the office would reimburse the employee.

Eventually, PPE supply increased and it was easier for agencies to order either using county contracts or on their own. County leaders communicated the existence of county PPE contracts as early as April 2020 but did not establish procurement as a central part of the process for county agencies to get PPE. Some agencies independently reached out to the central procurement group and got assistance sourcing PPE and setting up contracts, but as we discuss below, there were opportunities to increase efficiency of PPE purchasing for more agencies.

The County lacked a process to ensure correct PPE use

The decentralized PPE-purchasing process limited engagement with King County safety experts. There were opportunities to ensure correct PPE purchasing and use. County safety experts expressed concerns that the decentralized PPE procurement process did not allow for formal risk assessments or provide a nexus for input to help agencies determine what PPE products were safe for them to buy for their staff.[8] The Executive and Public Health put out general guidance, but some agencies remained unsure how to address their staff's specific needs. In addition, there was no process to check and make sure staff were using PPE correctly. According to one county safety expert, the problem with forgoing PPE risk assessments and not ensuring that agencies knew which PPE are needed and how to use it is that wearers could ultimately be under-protected. For example, people may

[8] The Washington State Department of Labor & Industries has a process for formal risk assessment to identify appropriate PPE for workplace use in non-COVID-19 situations.

think a cloth face covering is protecting them from contracting COVID-19, when perhaps a surgical mask would be more appropriate for their working conditions.

This lack of clarity could have both safety and supply implications. If staff are not using the right PPE in the right way, they could be at greater risk of contracting COVID-19. If agency employees are using PPE that is too strong for their need, they might use up scarce supplies more quickly than necessary. For example, the Sheriff's Office had been struggling to get N-95 respirator masks for deputies doing tasks they thought were high risk based on their reading of county and other guidance. Around six months into the pandemic, they got clarification on when they needed N-95 masks and when they did not, so they were able to slow down usage and conserve supply.

Agencies' lack of clarity on what PPE to use under different circumstances hindered the procurement group's efforts to centralize purchasing. Procurement & Payables (Procurement) tried to set up large contracts for PPE in April and May 2020 so that the County could leverage its buying power, but agencies were not able to articulate their PPE needs.[9] Without a clear idea of what items and quantities to ask for, Procurement could not effectively establish contracts. As PPE supply opened up in the fall of 2020, Procurement was able to provide contracts for non-medical grade PPE and supplies, but according to staff, these were still not completely reliable. In addition, staff stated that the County has generally used central procurement as an administrative function to help carry out purchases, not to find items to buy.

Lack of center-led emergency procurement process resulted in duplicated efforts across agencies

There were opportunities to systematize central procurement expertise to help agencies find and buy PPE. King County leaders provided numerous examples of how Procurement staff worked hard in an extremely challenging market situation to find and buy PPE for OEM to distribute, and in some cases in response to agency requests. But despite the fact that buyers have extensive sourcing experience and connections with vendors, none of the seven agencies we interviewed indicated that they asked for or received help from central procurement for purchasing PPE. This is a reflection of Procurement's "behind the scenes" role—messaging to agencies that they should find PPE on their own if they could not get it from OEM—and the County's tradition of distributed procurement.

Because of its limited visibility across the enterprise, Procurement staff indicated that they did not know agencies were expending a tremendous amount of time and effort to find and buy the PPE they needed. They stated that, had they known, they could have provided assistance on a broader scale. Procurement kept a list of vendors with current stock in PPE who were able to sell in small quantities, but only provided it upon request.

[9] County policy CON-7-1-3-EP directs central procurement to "ensure that King County is effectively managing and leveraging procurement dollars by sourcing common goods and services through countywide contracts where possible," and "manage and conduct a proactive sourcing strategy including spend analysis and managing off contract purchases in order to leverage the County's buying power for all King County Agencies."

Leadership expressed concern that the "everyone for themselves" model sacrifices strategy and consistency and noted that the County has multiple contracts for the same items, which is inefficient. Further, this approach risks higher costs and potential lack of adherence to procurement best practices, since the staff doing the orders may not be familiar with procurement rules.

The 2018 National Institute of Governmental Purchasing best practices state that procurement should have a position on a public entity's leadership team so that it can leverage strategic knowledge of the entity to maximize efficiency and effectiveness through timely planning of cost-effective purchases and identification of opportunities (e.g., economies of scale and cooperative purchasing). Procurement continuing to play a "behind the scenes" role, primarily supporting OEM instead of participating in emergency leadership, resulted in missed opportunities to leverage its time and expertise for all county agencies.

The lack of center-led emergency procurement not only resulted in varying levels of success obtaining PPE but also complicated the County's ability to track its PPE purchases. Varying methods of purchasing, such as contracts negotiated by sections or departments, county purchasing cards, and employees' personal grocery receipts made it difficult to ensure all qualifying expenses could be submitted for federal reimbursement. Procurement officials indicated that tracking PPE purchases made on county purchasing cards required the user to manually enter the COVID code in order to mark it as reimbursable. OEM dedicated a staff member to gathering expenses from each agency to try to capture all the reimbursable amounts. Without central tracking, there is no way to know if any purchases were missed.

Capturing lessons learned could mitigate future challenges

King County has begun an effort to compile lessons learned, however it is unclear whether the review will include PPE procurement by county agencies, risking repeating inefficiencies in future emergencies. The scope of work for the County's after action review includes "PPE logistics function," but does not specify whether this includes efforts by agencies to purchase PPE outside of OEM's distribution process and Procurement's contracts.

As discussed above, the unique nature of the COVID-19 pandemic exposed gaps in the County's procurement and safety management plans and processes that resulted in inefficiency and difficulty ensuring adequate PPE for employees. For example, the County's 2013 Pandemic Influenza Response Plan anticipated agencies needing PPE but did not spell out how risk assessment or procurement should work. The County's emergency plans did not anticipate the longevity of the pandemic and the extremely constrained PPE market, and this situation could happen again.

Exploring the challenges that occurred in the COVID-19 pandemic and making structural changes will mitigate future issues. Emergency management experts note that it is important that the lessons learned process be timely, as it is easy to forget details as time passes so even an informal process related to procurement may ensure that challenges are not forgotten and left unaddressed.

Recommendation 5

The County Executive should conduct and document a timely lessons learned analysis on procurement during the COVID-19 pandemic including purchasing conducted by individual agencies and develop and implement a plan to address any issues identified.

Recommendation 6

The County Executive should work with the Office of Emergency Management and the Finance and Business Operations Division to update emergency plans to develop and document efficient and effective procurement processes that leverage procurement expertise during supply shortages.

Remote Work, Savings, Customer Service, and Federal Spending

SECTION SUMMARY

We published interim communications on remote work, voluntary separation, furloughs, and customer service and provided information about emergency spending during the course of this audit. Because the pandemic required quick action amid a rapidly changing environment, interim communications included information that the Executive and county agencies could use to inform decisions in real time without waiting for this final report. Interim communications can be viewed on the Pandemic Response page of the King County Auditor website.

Remote work creates opportunities for benefits but requires more planning to mitigate risk

King County's transition to mandatory remote work has provided an opportunity that county leaders state would not likely have otherwise been tested. In March 2020, in response to the COVID-19 pandemic, King County quickly transitioned roughly one-third of its 15,000 employees to remote work. The Department of Natural Resources and Parks decided in 2020 to continue remote work with some in-person workspaces, and executive agencies developed proposals in the first half of 2021 for long-term remote work planning based on executive-provided guidance. We reviewed documentation related to the Executive's planning effort and observed a number of potential risks associated with shifting to long-term remote work.

We sent an interim communication discussing some remote work risks and potential mitigation strategies, including specifying major decision-making processes and countywide goals, and ensuring good data is available to guide departments in evaluating and adjusting their plans. Our interim communication stated that the Executive should provide more information on procedures for departments to count and represent financial and greenhouse gas emissions costs and savings in their long-term remote work proposals. The Executive hired a consultant, which provided that additional guidance to departments in March 2021. We also identified the need for more information about the long-term decision-making process for remote work, prioritization of county goals, and how department proposals will be assessed.

Audit next steps: We did not make recommendations due to the evolving nature of remote work decisions. Our future work and potential recommendations in this area will focus on the extent to which the Executive takes actions based on identified risks in our interim communications available on our website, linked in the section summary.

The move to remote work did not materially affect Public Records Act compliance

Public Records Act (PRA) compliance was an early concern during transition to remote work, but we found no notable impact on PRA compliance. King County agencies met a key timeliness metric 88 percent of the time in 2020 as compared to 92 percent in 2019—a difference of less than five percent. Managing public records requests remotely did not materially affect workflow as most county records and their management systems are cloud-based. Because county employees use the same software tools regardless of location, telework does not create new PRA requirements. The Executive has recently implemented a new public records management platform, GovQA, which features higher-quality data analysis tools. This will provide better data with which to evaluate and improve public records management operations going forward.

Audit next steps: We published an interim communication with a broader look at remote work. This interim report is available on our website, linked in the section summary. We are not planning further work on PRA compliance at this time.

We provided cost savings resources

The County faced significant budget risks because of the pandemic, forcing the Executive to consider personnel cost savings approaches. The economic slowdown from the COVID-19 global pandemic significantly reduced King County tax revenue. This exacerbated King County's ongoing revenue challenges and required cost reductions, likely including staffing changes. King County can approach personnel cost savings in ways that reflect its equity and social justice goals. An effective voluntary separation program and furlough approach can reduce the need for employee layoffs and other negative impacts on employees.

We provided data to inform decisions the County made about its voluntary separation program. We compared King County's current program with policies from other jurisdictions and summarized best practices. Policy-makers can use this information to assess the current incentive program's alignment with the County's goals. This interim report is available on our website.

We provided data to inform equitable furlough approaches. We outlined the County's previous furlough approach and presented two additional furlough structures used by other jurisdictions. These alternatives distribute furloughs progressively based on income, meaning that higher earning employees bear a greater furlough burden than lower income employees. This recognizes and mitigates the differential impact of temporarily reducing employee pay. This interim report is available on our website.

Audit next steps: The voluntary separation program is on our audit work program for the 2021-2022 biennium. We will use the best practices identified in the interim report as a starting point for our evaluation. Ideally, county agencies will have familiarity with the interim report contents and will have taken steps to implement its guidance. No further work on furloughs is planned at this time.

Our Customer Service Criteria Tool is available for use

The pandemic brought new and complex customer service challenges to King County. Understanding and engaging customers is critical to successful government service delivery. Evaluation of service delivery—including remote customer services—depends on clear understanding and expectation of customer engagement as a core institutional practice. Departments and agencies reported varying levels of knowledge regarding customer engagement practices in evaluating service and delivery.

We created a technical reference on customer service best practices that could inform customer service practices for county agencies and senior leadership. The Customer Service Criteria Tool is intended to help the County, its departments, and agencies understand and establish the core elements of customer service systems. The tool contains two tables: one focused on departments and agencies, and another focused on executive-level leadership. Together, the two tables provide the key elements for an effective framework of customer feedback and improved service delivery. This interim report is available on our website.

Audit next steps: Customer service is on our audit work program for the 2021-2022 biennium. We will use the elements described in the interim report as criteria for audits evaluating the quality of King County customer service, both within agencies and across county functions. Ideally, county agencies will have familiarity with its contents and will have taken steps to implement its guidance at the point that we begin audit work.

King County improved processes and records in real time

King County received significant funding from several federal entities to respond to the pandemic, each with its own requirements and guidelines. It is important that King County programs using federal funds meet federal requirements to ensure the responsible stewardship of public funds and to ensure that King County is not liable for improper uses of funds.

The audit team identified early issues with several programs funded by the Coronavirus Relief Fund involving subrecipients and outside beneficiaries. We evaluated the adequacy of controls over internal documentation and the design of several programs that distributed funds to subrecipients and beneficiaries outside the county. The audit team communicated issues to executive staff, who subsequently corrected the issues for the affected programs. For subsequent programs, executive staff also incorporated changes that addressed concerns to program documentation.

Audit next steps: The Auditor's Office is not planning further work in this area because issues were corrected in real time. There will likely be audits of King County by federal granting agencies.

Appendix 1

Federal COVID-19 Relief Funding to King County

In 2020, King County received COVID-19 relief assistance from several federal agencies, including the US Department of Treasury, the US Department of Transportation, the US Department of Health and Human Services, the US Department of Housing and Urban Development, and the US Department of Homeland Security, among others. Exhibit 1 summarizes expenditures of federal COVID-19 relief assistance in 2020, to the best of our knowledge, as of May 2021.

Exhibit 1 does not include non-federal assistance or funds expended in 2021. For some funding sources, the County can continue to expend funds in future years. The source for the financial information in the exhibit is data on the expenditure of federal funds in 2020 from the King County Department of Executive Services, Finance and Business Operations Division. The exhibit may not include all funds expended, is subject to change, and should not be viewed as an official record of federal funds received or expended by King County.

EXHIBIT 1: King County expenditures of Federal COVID-19 relief funding in 2020.

Federal Funding Source	Federal Program	Amount Expended in 2020	Examples of Allowable Uses
Primary County Agency: Countywide Usage			
US Department of the Treasury	COVID-19 – Coronavirus Relief Fund (King County direct allocation)	$196,026,147	Costs that are for necessary expenditures incurred due to the COVID-19 public health emergency. Examples include costs for public health, safety, and medical services and benefits to individuals and businesses.
US Department of Homeland Security	COVID-19 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)	$78,086,877	Emergency response planning, purchase of personal protective equipment (PPE) and supplies to promote social distancing, non-congregate housing for at-risk individuals, transport and distribution of meals and groceries.

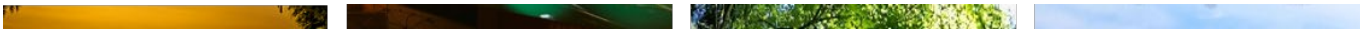
Primary County Agency: King County Metro Transit			
US Dept of Transportation, Federal Transit Administration	COVID-19 – Federal Transit Formula Grants (CARES Act)	$243,712,053	Activities to prevent, prepare, and respond to COVID-19. Examples: staff salaries and benefits; administrative leave; contracted paratransit and Dial A Ride Transportation (DART); disinfecting supplies and equipment.
US Dept of Transportation, Federal Transit Administration	COVID-19 – Federal Transit Formula Grants (CRRSAA Funds)	$244,741,768	Activities to prevent, prepare, and respond to COVID-19, including operating expenses such as salaries and fuel.
Primary County Agency: King County International Airport			
US Department of Transportation, Federal Aviation Administration	COVID-19 – Airport Improvement Program	$6,000,000	Any purpose for which airport revenues may be legally used and relates to the airport.
Primary County Agency: King County Department of Community and Human Services			
US Department of Housing and Urban Development	COVID-19 – Community Development Block Grants	$460,197	Activities that prevent and respond to the spread of COVID-19, including testing, diagnosis, and treatment, providing assistance to businesses, and delivering meals to quarantined individuals.
US Department of Housing and Urban Development	COVID-19 – Emergency Solutions Grant Program	$6,595	Activities to prevent, prepare for, and respond to the coronavirus pandemic among individuals and families who are homeless or receiving homeless assistance, and to support additional homeless assistance and homelessness prevention activities to mitigate the impacts of COVID-19.
US Department of the Treasury	COVID-19 – Coronavirus Relief Fund (state allocation passed through Washington State Department of Commerce)	$6,350,020	Pay past due and future rent to prevent evictions.

Primary County Agency: Public Health – Seattle & King County			
US Department of Health and Human Services	COVID-19 – Health Care Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	$2,313	Support COVID-19 testing, including purchase of tests, testing equipment, and supplies; provision of laboratory services; community education and outreach to patients at high risk; follow-up monitoring of symptoms; training of personnel.
US Department of Health and Human Services	COVID-19 – Health Care Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	$64,071	Activities that support the detection of coronavirus and the prevention and treatment of COVID-19, including improving health center staffing, educating community members, expanding use of telehealth, ensuring safety of center staff and patients.
US Department of Health and Human Services	COVID-19 – Health Care Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	$65,681	Activities related to preventing, preparing for, and responding to COVID-19 as needs evolve, including patient and community education, testing and laboratory services, adding providers and other personnel, transport of patients or health center personnel, purchase of PPE and supplies.
US Department of Health and Human Services	COVID-19 – Immunization Cooperative Agreements	$567,564	Activities to increase immunization rates in communities at risk for COVID-19.
US Department of Health and Human Services	COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	$668,715	Activities to strengthen epidemiology, laboratory, and health information systems capacity in the county, including adding staffing related to COVID-19 case investigation and contact tracing.

US Department of Health and Human Services	COVID-19 – Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	$138,926	Completion of a King County seroprevalence study.
US Department of Health and Human Services	COVID-19 – HIV Emergency Relief Project Grants	$206,215	Meeting COVID-19 related needs, including client education, COVID-19 testing, addition of care providers, patient transportation, purchase of supplies and PPE, purchase of telehealth equipment.
US Department of the Treasury	COVID-19 – Coronavirus Relief Fund (state allocation passed through Washington State Department of Health)	$330,000	Activities to provide emergency language and outreach services and ensure messaging is culturally relevant and linguistically appropriate.
US Department of the Treasury	COVID-19 – Coronavirus Relief Fund (state allocation passed through Washington State Department of Health)	$11,776,520	Activities to prepare for and respond to COVID-19, including surveillance, epidemiology, laboratory capacity, infection control, and communications.
Primary County Agency: King County Elections			
US Elections Assistance Commission	COVID-19 – 2018 HAVA Election Security Grants	$1,331,060	Acquisition of additional voting equipment and mail drop-boxes; additional temporary Elections office staff and overtime staffing; cleaning supplies and PPE; deep cleaning of voting centers and ballot processing centers.

Primary County Agency: King County Office of Emergency Management			
US Department of Homeland Security	COVID-19 – Emergency Management Performance Grant	$170,877	Emergency management activities supporting the prevention of, preparation for, and response to the ongoing COVID-19 public health emergency.
Primary County Agency: King County Department of Public Defense			
US Department of the Treasury	COVID-19 – Coronavirus Relief Fund (state allocation passed through Washington State Office of Public Defense)	$46,323	Personal protective equipment (PPE) and technology necessary to protect public health and prevent disease transmission while providing the right to counsel for indigent persons.
Primary County Agency: King County Department of Adult and Juvenile Detention			
US Department of Agriculture	COVID-19 – School Breakfast Program	$13,638	Assist in providing a nutritious nonprofit meal service for school children.
US Department of Agriculture	COVID-19 – National School Lunch Program	$27,876	Assist in providing a nutritious nonprofit meal service for school children.

Source: King County Auditor's Office analysis of data on the expenditure of federal funds in 2020 from the King County Department of Executive Services, Finance and Business Operations Division.



Appendix 2

Survey of County Employees on COVID-19 Workplace Safety

The Auditor's Office worked with the University of Washington Department of Environmental & Occupational Health Sciences (DEOHS) to conduct a survey of all active county employees in September and October 2020 on workplace COVID-19 safety. We decided to do a census survey to try to gain a broad representation among employees. Additionally, a key strata of interest was whether the employee is working from home, on-site, or some combination of the two; and the County does not have that data about the full population, so getting a representative sample would have been difficult. Using guidance from the Occupational Safety and Health Administration (OSHA), Centers for Disease Control and Prevention (CDC), and Washington state, we worked jointly with DEOHS to develop and test the survey questions. The survey included questions intended to understand more about employee confidence in safety measures, availability of personal protective equipment, frequency and challenges employees faced in practicing COVID-19 safety measures, and opportunities to share any concerns or ideas for improving safety. The survey was then reviewed and approved by the University of Washington Institutional Review Board. DEOHS built the survey in its software, RedCAP, and we distributed the survey electronically through a county listserv and mailed postcards to employees who might not have or use a county-provided email address. Several email reminders were sent while the survey was open. We also monitored the response rate and worked with agency leaders where response rates were low to encourage participation.

DEOHS is the owner of all the raw data that was collected. To protect the anonymity of respondents, we extracted subsets of the data. After reviewing the reliability of the data, we were able to use 2,693 responses for analysis for a response rate of 16.3 percent. We analyzed the data using Microsoft Excel and Stata software for quantitative analysis, including running descriptive statistics, cross-tabulations, and testing whether weighting would affect outcomes. We coded over 1,800 open-ended responses using NVivo software. The results in this appendix include the quantitative and qualitative results for all respondents.

LIMITATIONS

One limitation to note is that the response rate by department showed that the proportion of respondents for each department was close to the relative proportion of county employees with the exception of the Department of Metro Transit (Metro Transit). While Metro Transit has 32 percent of county employees, it only had 15 percent of survey responses. This is likely a lower response among coach operators, many of whom do not have or use county email. There was also an 11 percent non-response rate to the question for which department the respondent works in.

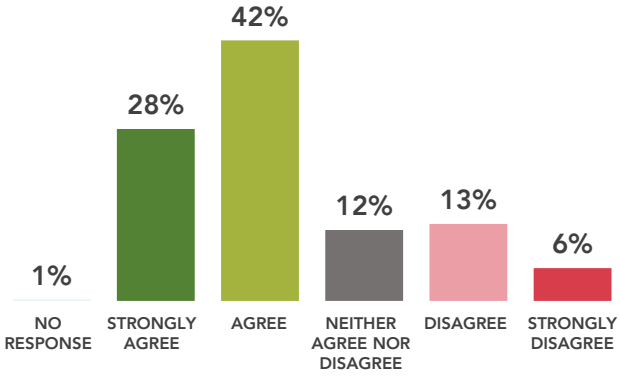
SURVEY RESULTS

General Safety—County

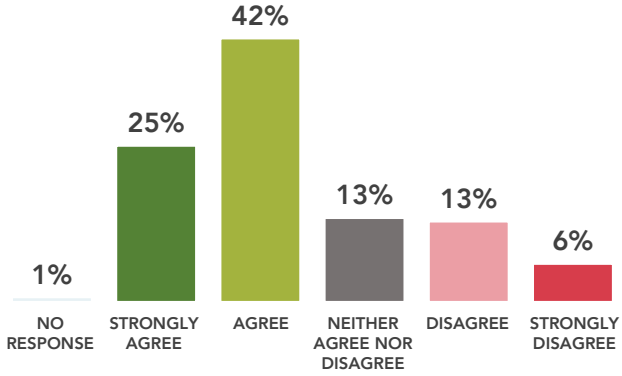
As of today, how much do you agree with the following statements?

Respondents[10]: 2,687

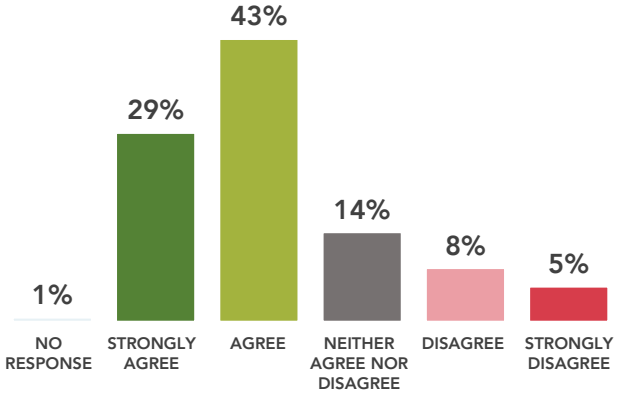
King County is doing everything it can to meet my health and safety needs as an employee.



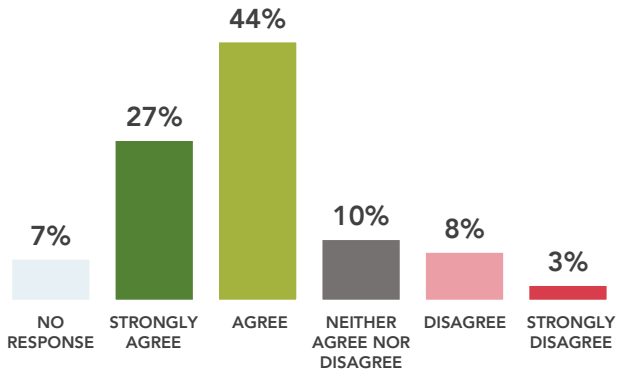
King County has created a work environment where I feel safe, whether at home, in an office, or in the field.



I feel that I receive timely information regarding COVID-19.



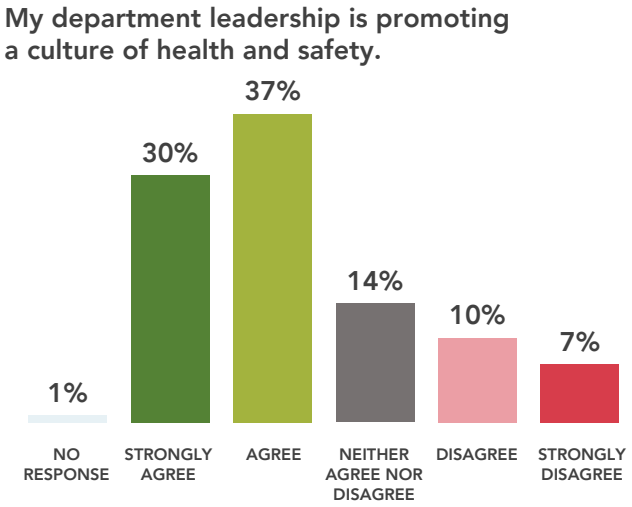
I know what actions I should take at work if I were to test positive for COVID-19.



[10] The number of respondents is not the same for each question because some questions were asked of everyone who took the survey, while others were only asked of people working on-site or teleworking.

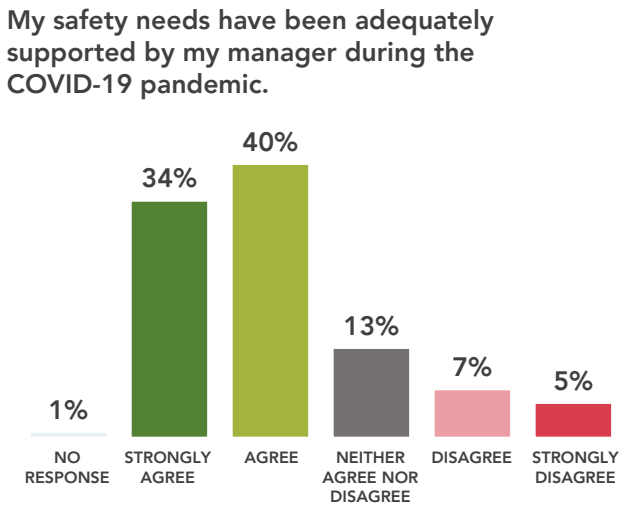
General Safety—Department

Respondents: 2,687



General Safety—Workgroup

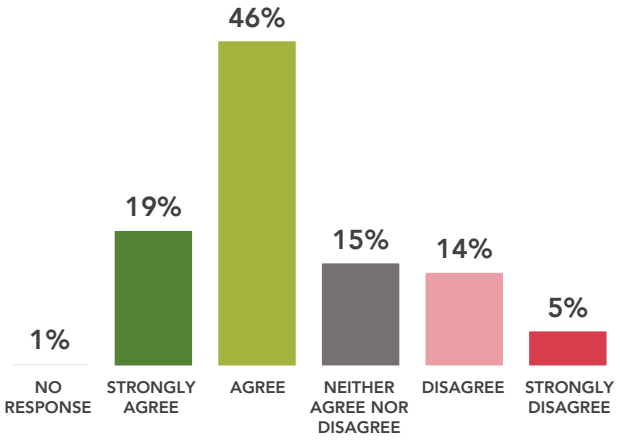
Respondents: 2,687



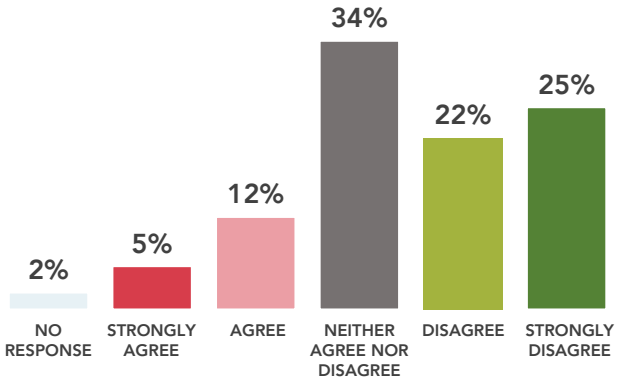
Productivity

Respondents: 2,687

I have the tools and resources needed to do my job well.



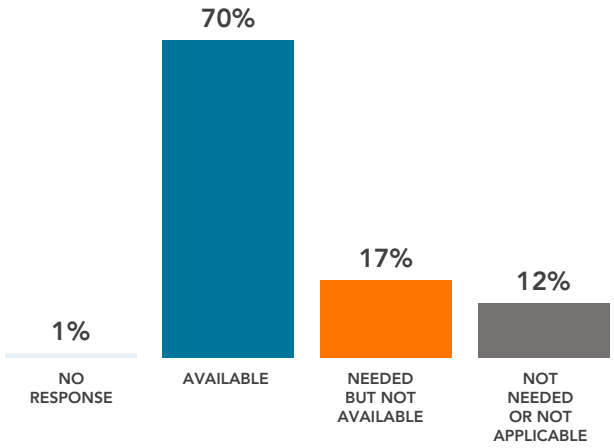
Dependent care responsibilities interfere with my ability to complete my work tasks.



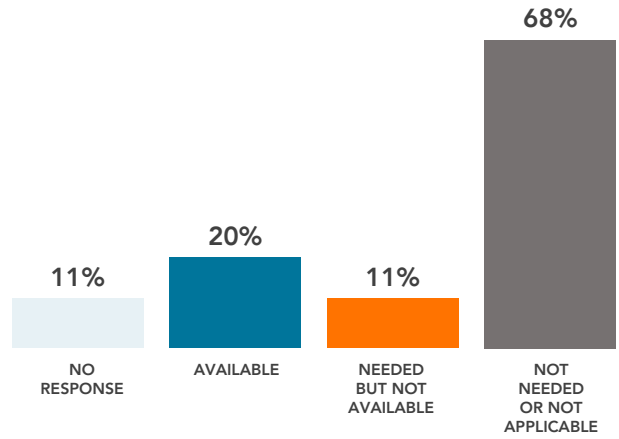
For the items or policies below, let us know whether they are available to you, needed by you, or not appliable to your work tasks.

Respondents: 2,687

Ability to work flexibly



Information about childcare resources

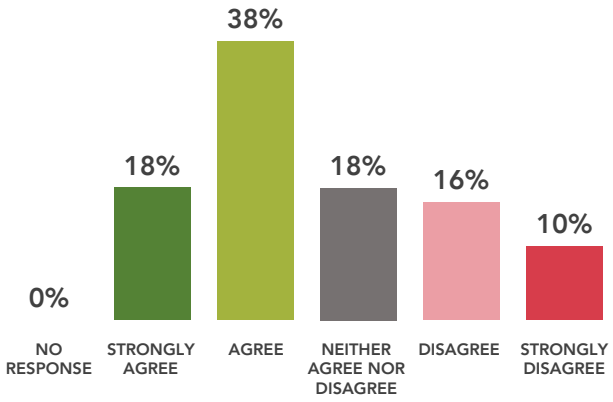


Space and on-site specific issues

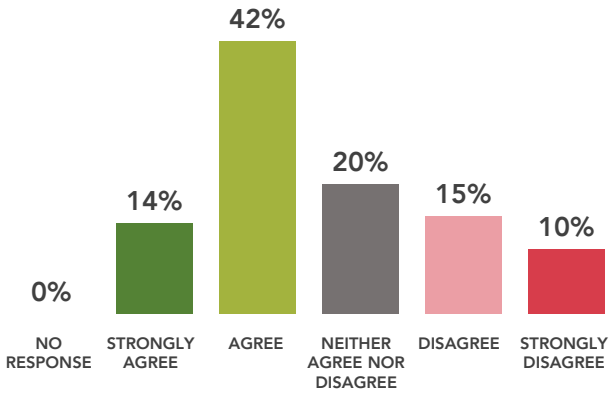
As of today, how much do you agree with the following statements?

Respondents: 1,091[11]

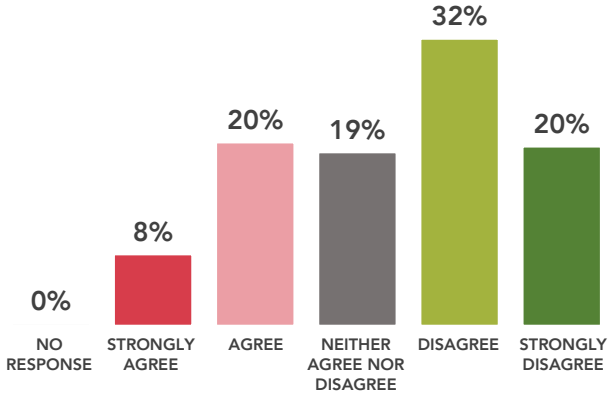
I feel comfortable communicating concerns I have about working on-site/in the field during COVID-19.



My colleagues are following the COVID-19 workplace health and safety guidance.



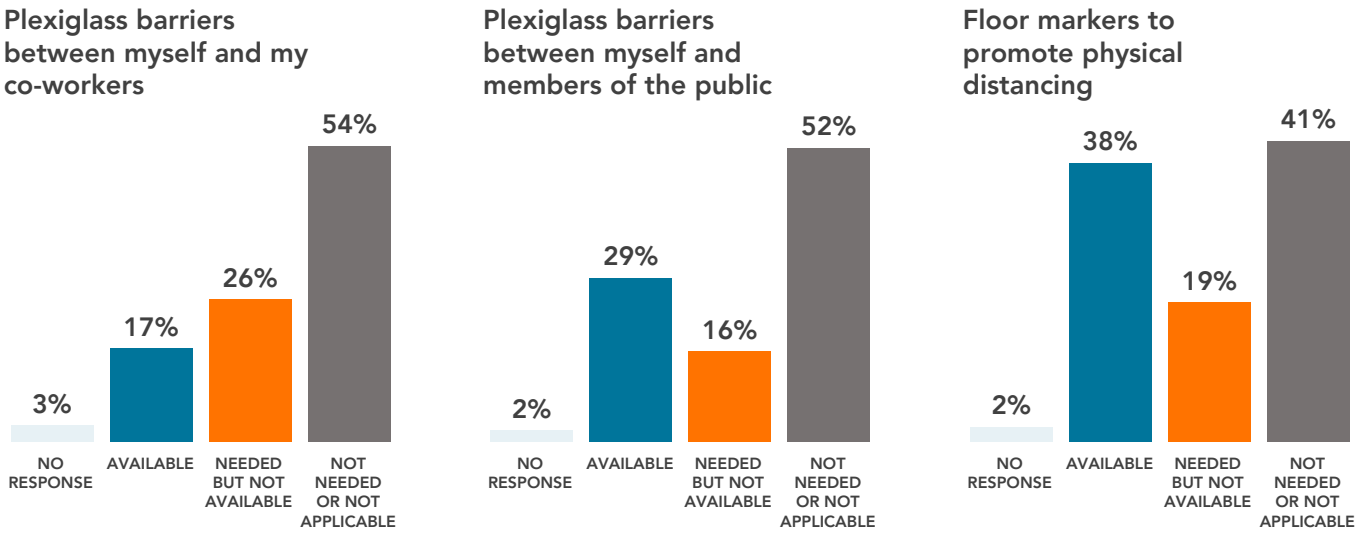
I feel I sometimes have to cut corners with safety in order to meet expectations.



[11] Number of respondents differs as some questions were only asked of onsite or teleworking employees vs. all employees.

For the items or policies below, let us know whether they are available to you, needed by you, or not appliable to your work tasks.

Respondents: 1,091



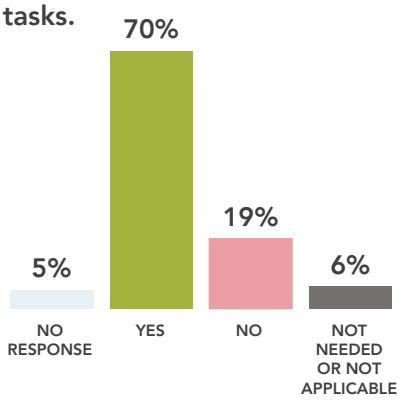
When asked about general concerns, respondents were concerned about mask wearing, workspace, and lack of ability to distance:

- "My department has masks and are social distancing as much as possible. But we do have a pretty small area we work in. I feel, if one of us gets it, we will all get it. Fingers crossed."
- "I am concerned about the "public access areas" where staff congregate such as elevators, corridors, cafeteria, check-in, floors, temperature checks outside Sergeants Office, roll call room, etc."
- "Our offices cannot comply with social distancing regulations, and the use of shared bathrooms, elevators, kitchen, and conference rooms makes in-person work challenging."
- "Most of our field work makes physical distancing difficult."
- "Existing infrastructure in terms of cleaning and availability of space to social distance in the workplace is insufficient and no attempt has been made to improve it, despite repeated staff complaints."
- "It is very frustrating to see people walking around with the nose uncovered by the mask they are "wearing" and there is no one monitoring/asking for compliance with established workplace protocols."
- "When we are asked to do field work, there are no clear guidance for COVID-19 safety, and we often meet in the field with parties that are not practicing all safety measures."
- "We are on emergency response working with the public. Every situation is different. We have really poor guidance on much besides wearing a mask and wiping down vehicles."

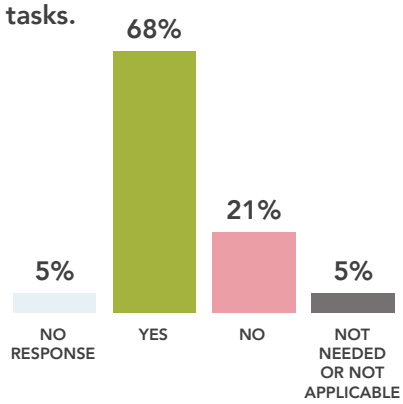
For the below questions, indicate whether the following is true for your work site.

Respondents: 1,091

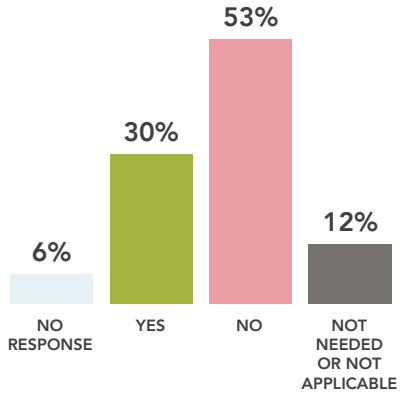
My workplace has taken steps to decrease in-person interactions for work tasks.



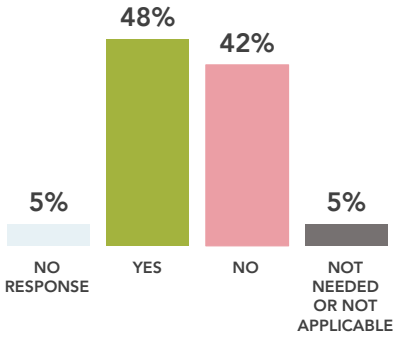
My workplace has taken steps to decrease the number of people in close quarters for work tasks.



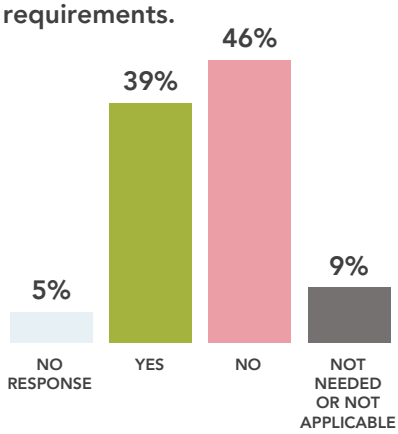
My workplace has a designated person who monitors COVID-19 safety on site.



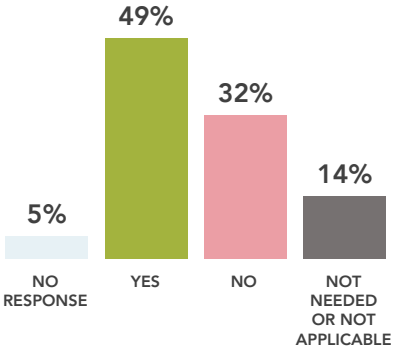
My workplace has clear employee screening requirements for COVID-19 symptoms (either self screen, or on site).



My workplace is implementing its employee screening requirements.



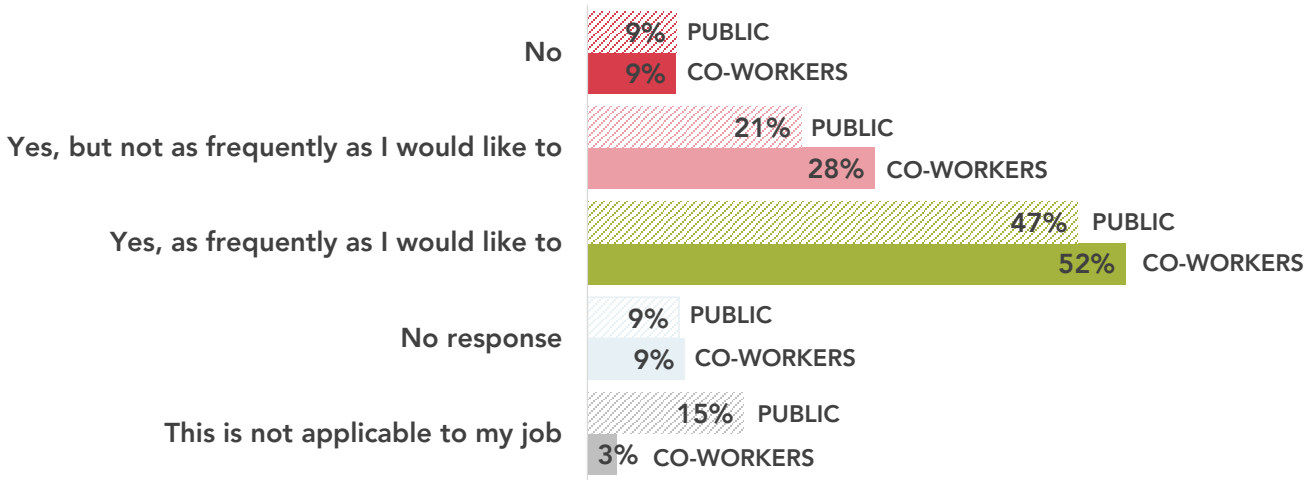
I have received info from King County on additional resources to help people disproportionately affected by COVID-19, such as people of color.



Social Distancing

Do you typically keep at least 6 feet of space between yourself and others?

Respondents: 1,091



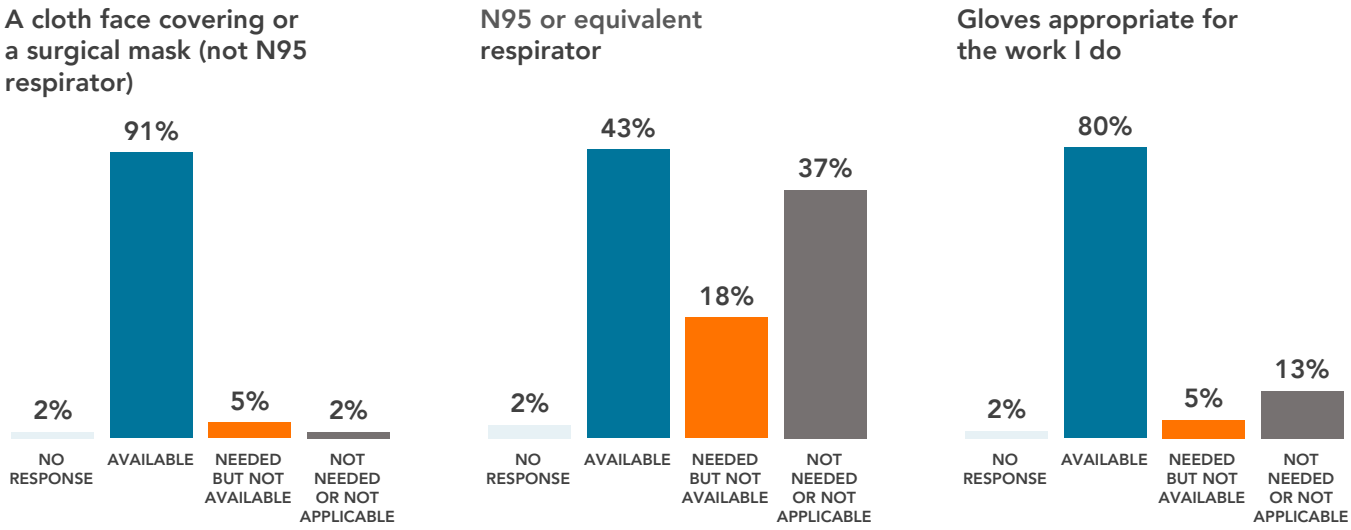
Top barriers:

- My job tasks have not been adapted to allow me to be physically distant from the general public / my coworkers.
- I try to do this, but the public / my coworkers still get too close to me.

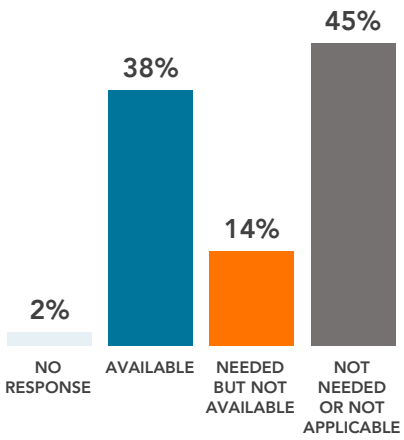
Personal Protective Equipment (PPE)

For the items or policies below, let us know whether they are available to you, needed by you, or not appliable to your work tasks.

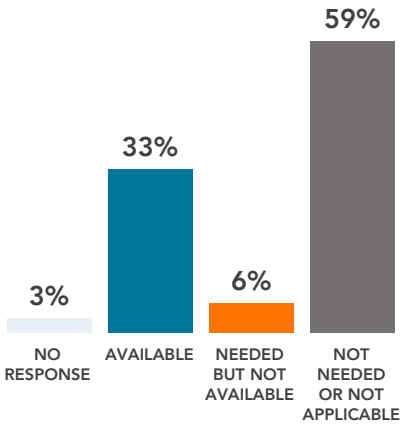
Respondents: 1,091



Face shield/splash guard



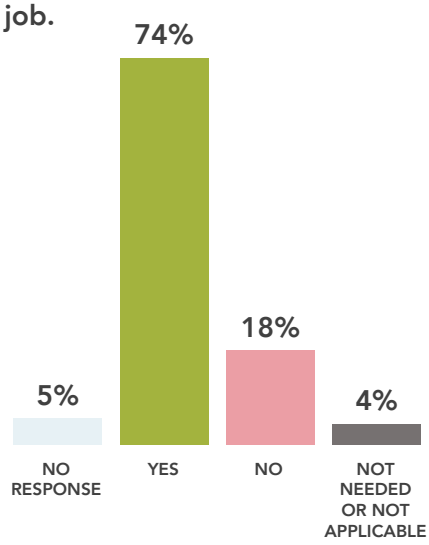
Protective gown/ coveralls



For the below questions, indicate whether the following is true for your work site.

Respondents: 1,091

I have been provided with information on what PPE is recommended for my job.



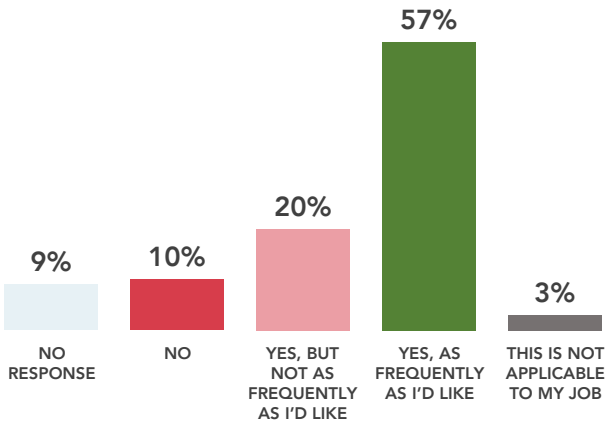
Respondents noted some concerns about how to get PPE. One respondent suggested the County provide more detailed communication:

- "Clear, consistent messaging (emails would be good) on what kinds of masks are needed for the workplace and where (from whom) to obtain them. I'm having no trouble finding messaging that says, "employees must wear masks" and "masks are available to employees," but where are the masks? How do I know whom to ask? I have not seen messaging that says, "To obtain your county-issued COVID-19 appropriate mask, see _____ or call or email _____."

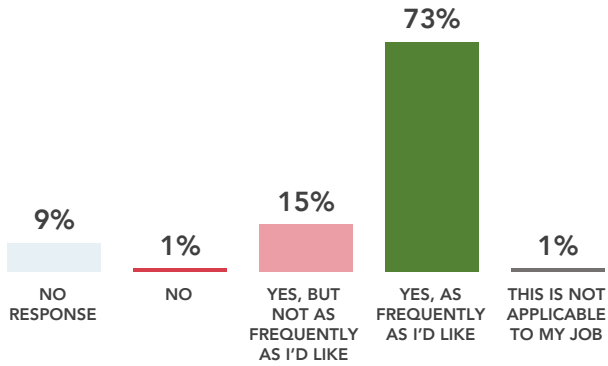
Sanitation and Handwashing

Respondents: 1,091

Do you typically disinfect your work space and/or tools for work?



Do you typically wash your hands with soap and water at work?



What barriers do you face to disinfecting space? Most common answer:

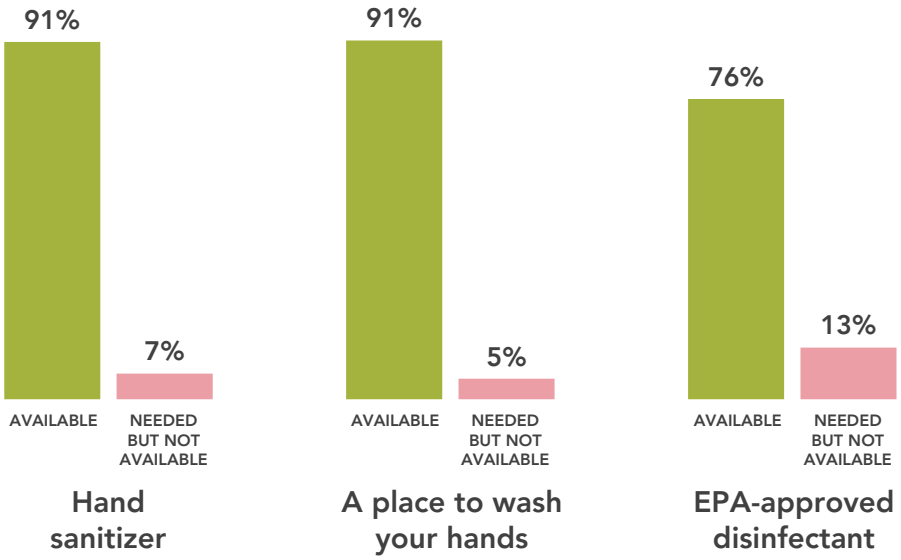
- I do not take the time to do this due to work responsibilities.

What barriers do you face to washing your hands? Most common answers:

- Lack of necessary facilities/infrastructure to take this action
- I do not have the time to do this due to work responsibilities

Sanitizing Supplies

Respondents: 1,091



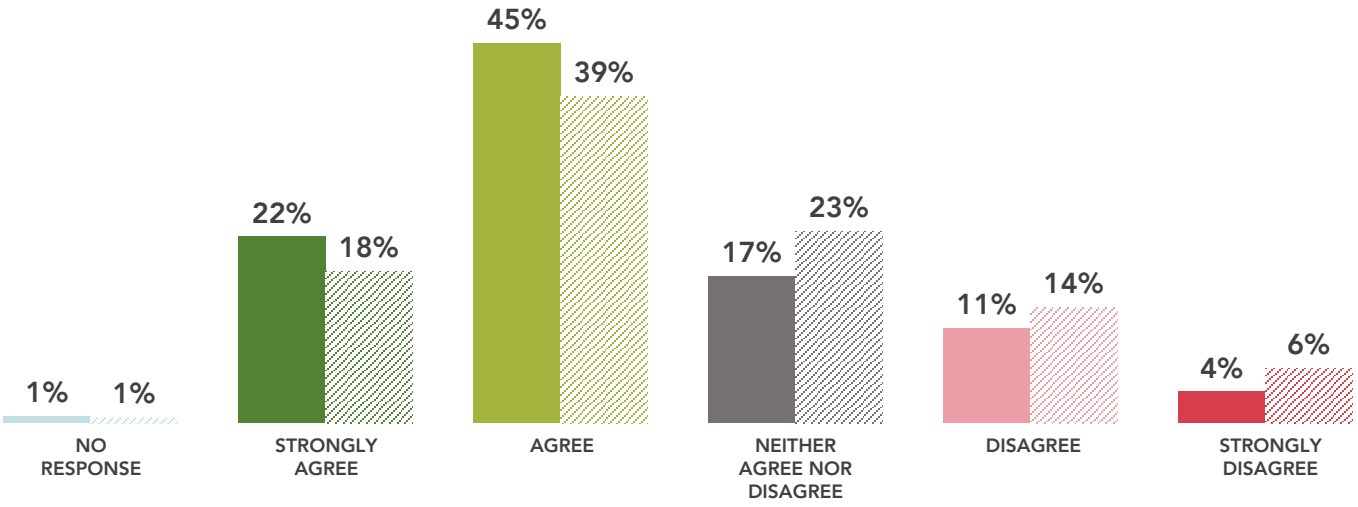
When asked about concerns and ideas for safety, responses related to sanitation and handwashing included:

- "We have very little available for washing or restrooms while working in the field, unless we want to enter a Covid-exposure-prone grocery store and possibly expose remote communities to Seattle area exposure risks."
- "We need more handwashing stations in all of the breakrooms. All workgroups need to be given an extra 5 min on breaks for additional handwashing/hygiene needs."

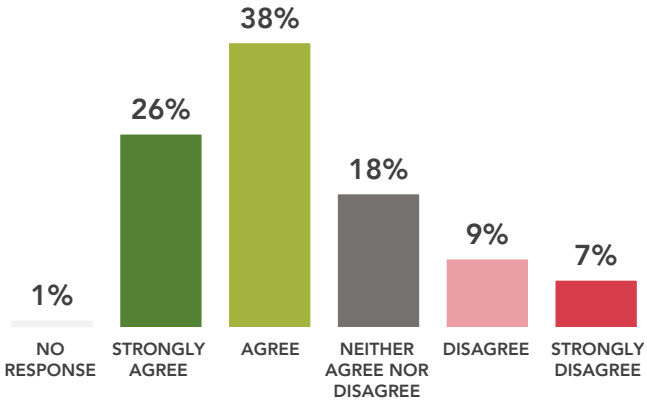
Well-Being and Work-Life Balance

Access to Health Resources

Respondents: 2,687



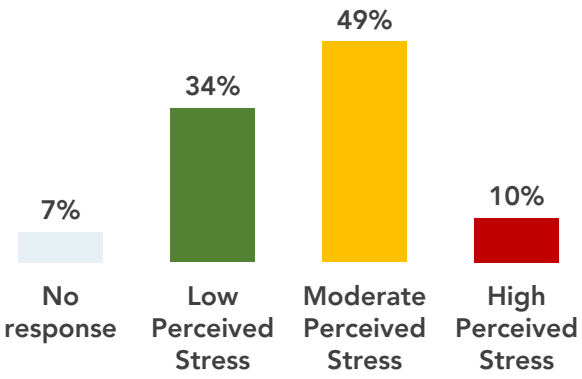
My work-life balance needs have been adequately supported by my manager during the COVID-19 pandemic.



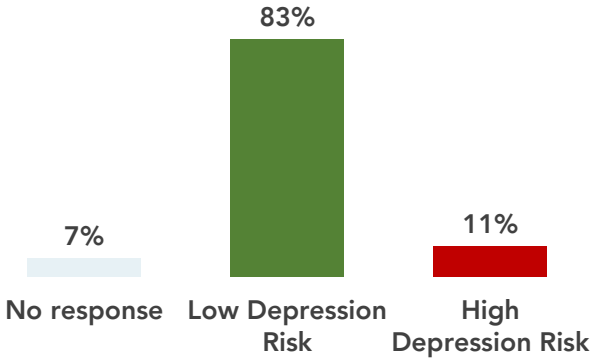
Work-Life Balance

Respondents: 2,693

Composite Perceived Stress Score[12]



Compose Depression Risk Score[13]

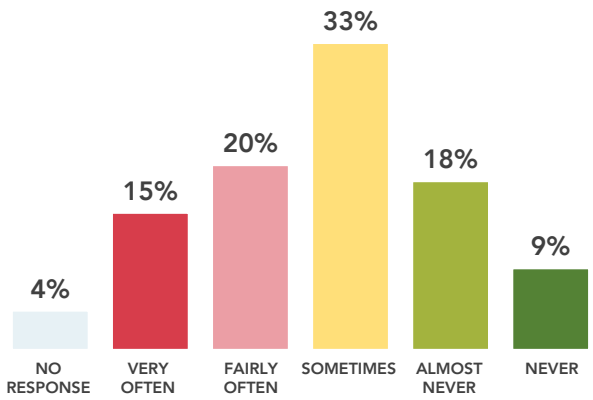


Work-Life Balance–Telework

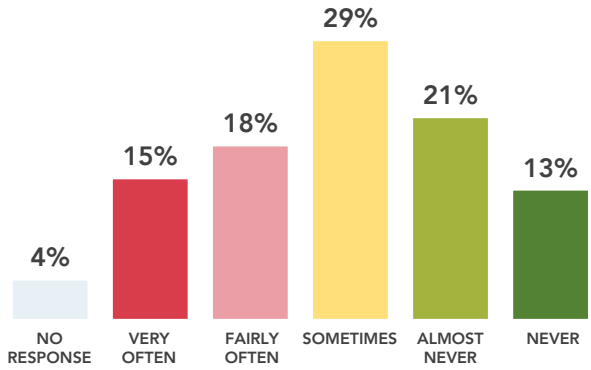
Since you have been working from home, how often have you experienced the situations outlined below?

Respondents: 1,889

Consistent increase in workload



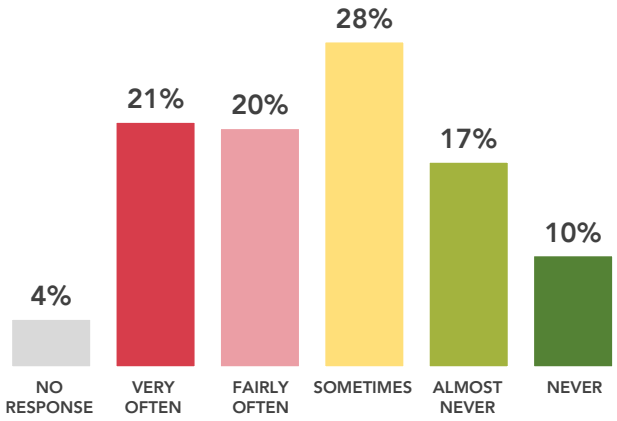
Consistent increase in length of workday



[12] Composite Perceived Stress Score (PSS-4): Cohen, S., Kamarck, T., Mermelstein, R. (1983). A global measure of perceived stress. *Journal of Health and Social Behavior*, *24*, 385-396.

[13] Composite Depression Risk Score (PHQ-2): Kroenke K, Spitzer RL, Williams JB. The Patient Health Questionnaire-2: Validity of a Two-Item Depression Screener. *Medical Care*. 2003;41:1284-92.

Erosion of boundaries between work life and personal/home life

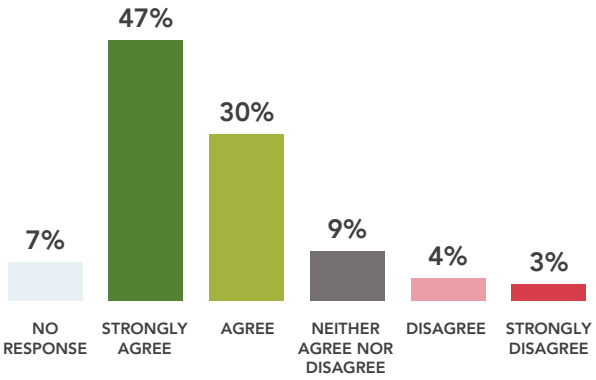


Benefits and Leave

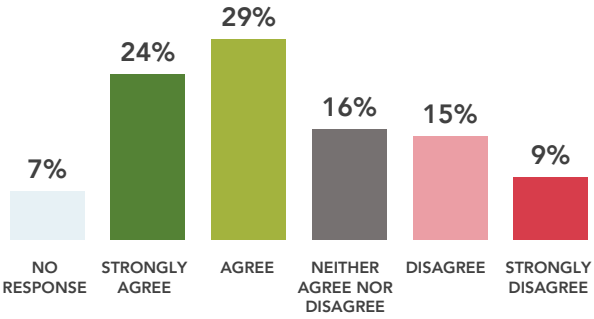
As of today, how much do you agree with the following statements?

Respondents: 2,687

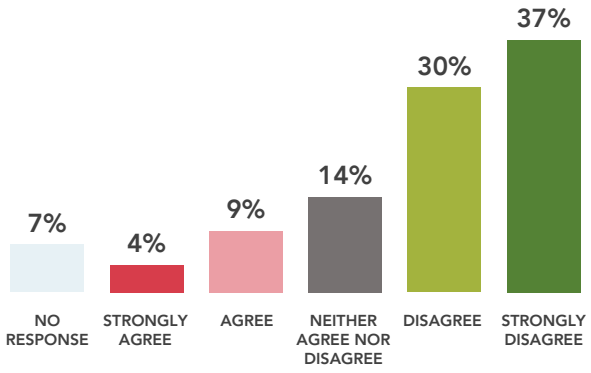
If I were to test positive for COVID-19, I would be encouraged by my manager/supervisor to take as much sick leave as I need.



If I were to test positive for COVID-19, I am confident that I could take enough paid sick leave that it would not affect me economically.



If I were to test positive for COVID-19, I could face negative repercussions for taking as much sick leave as I would need.

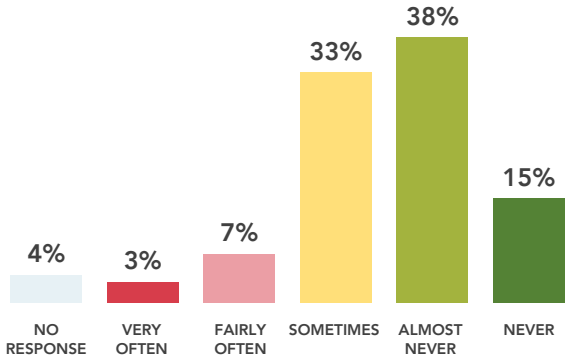


Teleworking

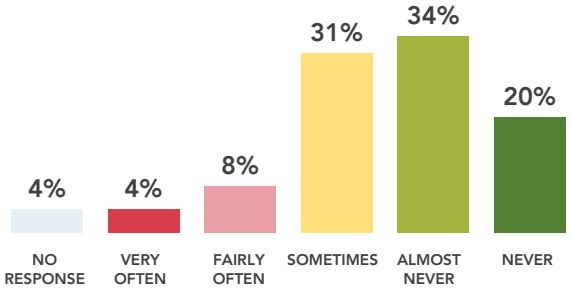
Since you've been working from home, how often have you experienced the situations outlined below?

Respondents: 1,889

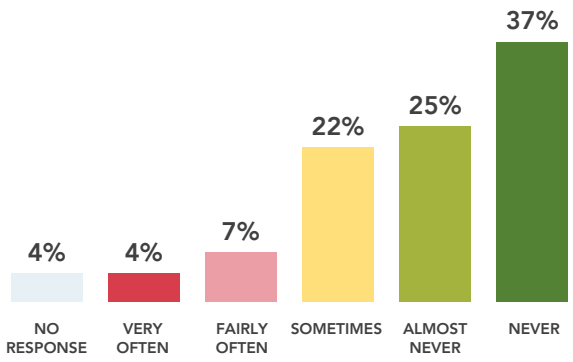
Lack of reliable Internet access



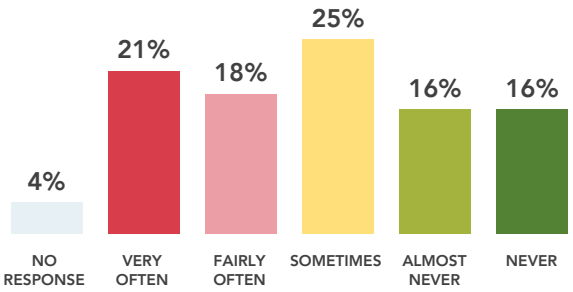
Internet too slow to complete necessary work tasks



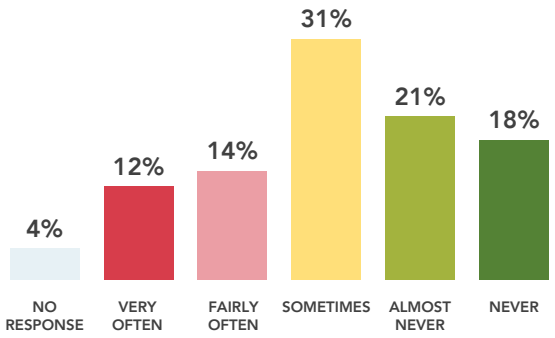
Lack of appropriate space to take video calls



Lack of ergonomic equipment (e.g. desk, chair, keyboard, mouse, screens)



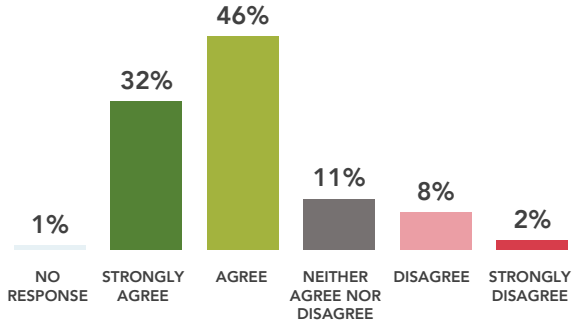
Lack of equipment needed to complete all work (e.g. printer, scanner, computer)



As of today, how much do you agree with the following statements?

Respondents: 1,889

I feel comfortable communicating concerns I have about working from home during COVID-19.



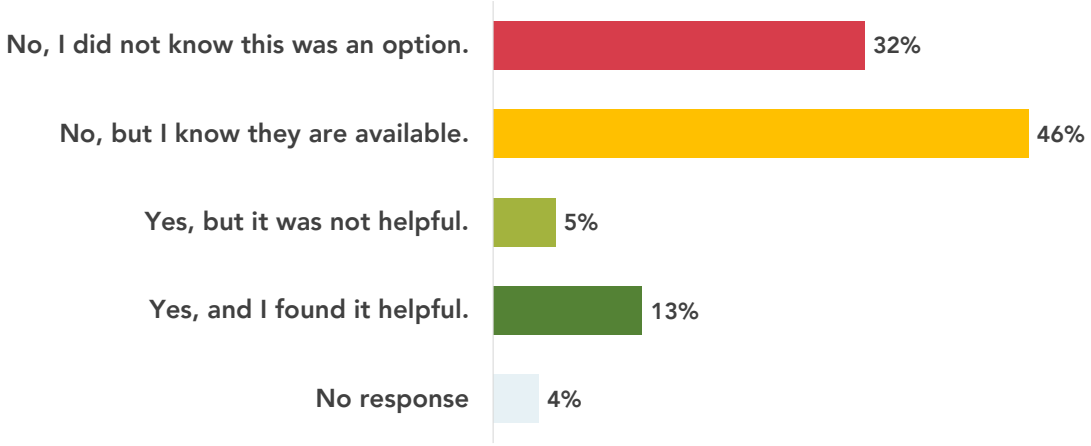
When asked about ideas related to safety, teleworking respondents discussed needs for expectations and breaks:

- "Department Directors need to start forcing people to add break times on calendars. It is extremely hard to take a break due to always needing to "look online" to the point I am sure many employees don't even want to go to the bathroom. I feel that if I look "away" on skype, that folks/leadership will not think I am doing my job."

Teleworking Ergonomics

Have you completed a county-provided ergonomic self-assessment?

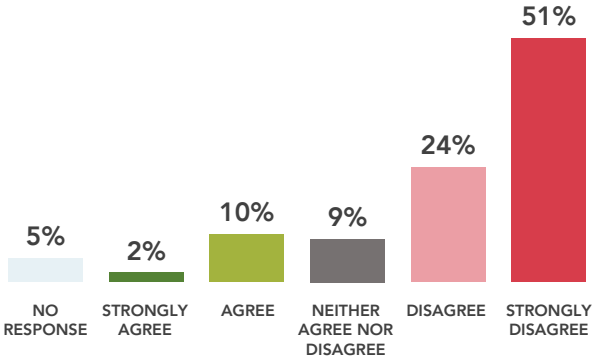
Respondents: 1,889



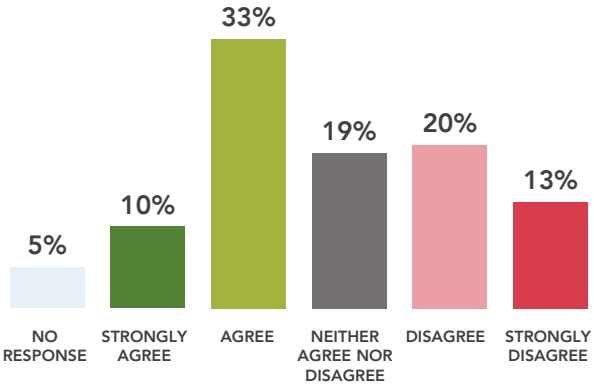
Returning to Work

Respondents: 1,264

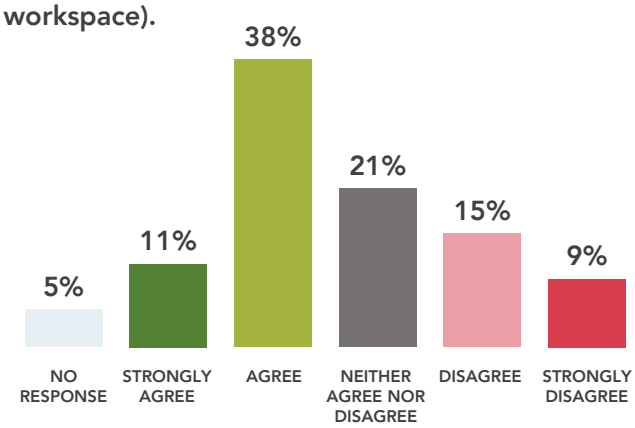
I am comfortable commuting via public transportation to work.



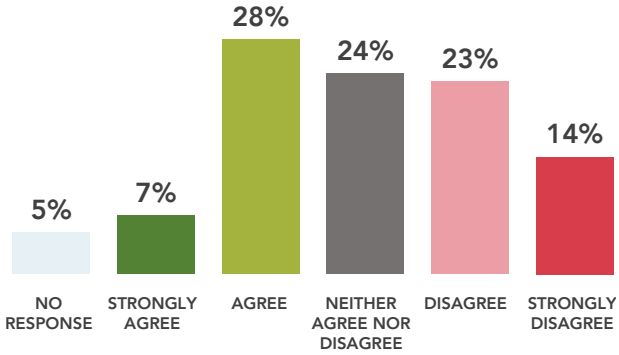
I am confident appropriate safety protocols will be in place when I return to work.



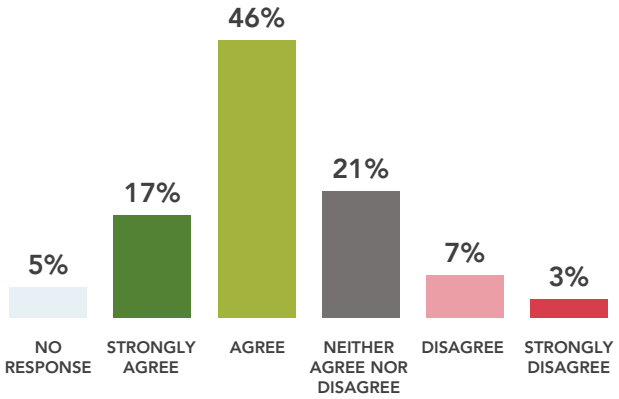
I am confident there will be appropriate interventions to keep me safe in spaces my agency controls (e.g. my workspace).



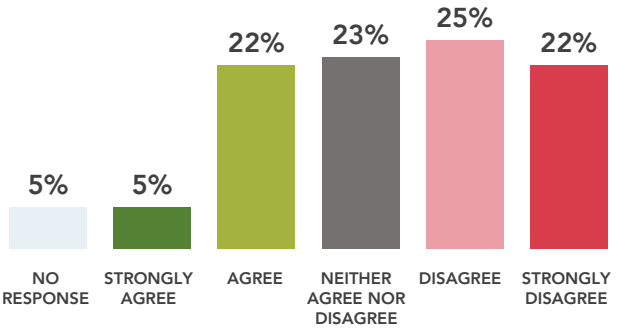
I am confident there will be appropriate interventions to keep me safe in spaces multiple agencies share (e.g. conferences rooms, kitchen spaces).



If I have ideas for how to return to work safely, I can share them.



I am confident there will be appropriate interventions to keep me safe in spaces that the public uses (e.g. public bathrooms, elevators, conference rooms accessible by the public).



When respondents had concerns and ideas related to returning to a worksite, many related to whether there are plans in place for safety:

- "Clear plan for thresholds to return to work."
- "Departments and Divisions should actively explore creative ways for workforce to return to office (IF it is even absolutely necessary!), including facilitating the coordination of alternating time in office around actual work."
- "My only concern is that I'm unsure if there are any safety interventions for things like public elevators, so returning to work before the virus is truly eradicated will still be unsafe despite everyone's best intent."
- "Our division is preparing for the event that staff return to work. However, given the information that has come out and the conversations to date, I'm incredibly concerned that the department/division will not follow through to take proper COVID precautions. I don't trust

protocols will be put in place, and for the ones that are put in place, I don't trust that they'll be properly implemented and monitored."

- "Have some sort of meeting/training on what is demanded/expected of employees when we come into the office to work."
- "Work processes need to change to adapt to a different work environment, rather than trying to fit the same old round peg in a new square hole."

Executive Response

King County
Dow Constantine
King County Executive
401 Fifth Avenue, Suite 800
Seattle, WA 98104
206-296-9600 Fax 206-296-0194
TTY Relay: 711
www.kingcounty.gov

July 2, 2021

RECEIVED
JULY 2, 2021
KING COUNTY AUDITOR

Kymber Waltmunson
King County Auditor
Room 1033
COURTHOUSE

RE: COVID-19 Pandemic Response Audit

Dear Ms. Waltmunson:

I would like to thank the Council Auditor for the detailed audit report titled "Performance Audit of King County's COVID-19 Pandemic Response." Enclosed please find the responses to the specific audit recommendations. We either concur or partially concur with each of the six recommendations. The recommendations will inform improvements to the county's existing approaches to ensuring employee safety during emergency situations.

King County led the nation on how to respond to this unprecedented event, despite being the location of the first known outbreak in the United States and despite the limited information available early in the pandemic about this novel coronavirus, COVID-19.

Working under county Executive Dow Constantine, Public Health – Seattle & King County led an effort resulting in the lowest death rate of the 20 largest metropolitan regions in the country. As noted in the New York Times:

> If the rest of the United States had kept pace with Seattle, the nation could have avoided more than 300,000 coronavirus deaths.
>
> During a year in which the White House downplayed the virus and other political leaders clashed over how to contain it, Seattle's success illustrates the value of unified and timely strategies: Although the region's public health experts and politicians

> grappled behind the scenes about how to best manage the virus, they came together to present a united front to the public. And the public largely complied.

King County managed COVID-19 safety measures for employees that have kept the infection rate among county staff consistently below that of the local population, with an estimated infection rate of about 2%. The county implemented a standard emergency management structure in February of 2020 to manage county operations. In early March, the county was one of the first agencies to direct employees who could to telecommute, and designed and implemented safety measures for those employees who could not.

When masks were unavailable, the county Office of Emergency Management sought out a manufacturer and procured cloth masks by the tens of thousands. The county acquired temperature screening machines, created employee and customer screening methodologies, deintensified corrections facilities, established isolation and quarantine facilities, and most recently, worked proactively to make vaccines accessible to employees, among other efforts. Communication to employees on evolving best practices was constant. Despite the contrary narratives by some federal leaders, the county was adamant and clear about the measures employees needed to take to be safer. The Department of Human Resources issued guidance to ensure mask wearing and a methodology for progressive responses where there were issues with compliance.

Executive branch leaders met regularly with elected leaders of other branches of government and provided best practices and resources to assist them in managing their government branches and employees.

As the report acknowledges, many of the issues related to purchasing stemmed from unprecedented supply shortages, evolving and often conflicting guidance about Personal Protective Equipment (PPE), and internal agency issues. We are actively working with a consultant to complete an After Action Report (AAR), the scope of which is a high-level, broad-scale view of King County's COVID response. Completing an AAR as close to the event as possible is a best practice. For this reason, we are focused on the first six months of the response with an enterprise perspective. It is anticipated that the lessons learned will encompass the PPE procurement process, but it is not the intent of the AAR to assess each individual agency on specific actions such as purchasing PPE. This is the reason for the partial concurrence with Recommendation 5.

While the official AAR will not assess individual agency actions, each individual agency of County government will be directed to designate an agency contact for coordinating with central Procurement on PPE orders, with clear expectations for each contact. The agencies will also be directed to review their emergency plans and procedures, including internal agency documents related to purchasing, to ensure they conform with any new or revised processes put in place across the enterprise as a result of the after action report. In addition, the county has recently formed a new Supply Chain Steering Committee comprised of representatives from King County agencies. The new Steering Committee will be considering a wide range of procurement topics,

including emergency preparedness and the appropriate use of purchasing cards for regular operations and emergencies.

Thank you again for the valued work of the County Auditor and we look forward to providing updates about our progress. If you have any questions about this response to the audit, please contact me.

Sincerely,

Dwight Dively
Chief Operating Officer

Enclosure

cc: King County Councilmembers
ATTN: Chief of Staff
Melani Pedroza, Clerk of the Council
Brenda Bauer, Deputy Chief Operating Officer, Office of the Executive
Shannon Braddock, Deputy Chief of Staff, Office of the Executive
Karan Gill, Director, Council Relations, Office of the Executive
Jay Osborne, Director, Department of Human Resources (DHR)
Caroline Whalen, Director, County Administrative Office, Department of Executive Services (DES)
Ken Guy, Director, Finance and Business Operations Division (FBOD), DES
Brendan McCluskey, Office of Emergency Management (OEM), DES

Recommendation 1

The County Executive should work with the Department of Human Resources to establish a clear framework for employee safety that includes specific roles and responsibilities during emergencies and mechanisms to monitor the development and implementation of safety protocols.

Agency Response

Concurrence	**Concur**
Implementation date	Q4 2021
Responsible agency	DHR
Comment	The county utilized standard federal emergency management procedures, establishing an Incident Command structure and regular engagement with county leaders and staff on the fluid and evolving emergency response and information on best safety practices. The small employee safety group in the Department of Human Resources is generally not an enforcement group. Supervisors and progressive levels of management have been and will continue to be responsible for ensuring that employees comply with requirements associated with employees and their work. The Department of Human Resources will work to further clarify roles and responsibilities for employee safety during emergencies by providing a written statement of responsibilities.

Recommendation 2

The County Executive should work with leadership in other branches of government and separately elected officials across King County to develop and document mechanisms to clarify roles and responsibilities and enhance cross-branch collaboration on employee safety during emergencies.

Agency Response

Concurrence	**Partially concur**
Implementation date	Ongoing
Responsible agency	**Executive Office**
Comment	Partially concur: we will continue to work on cross-branch collaboration, but believe roles and responsibilities are already clear in the county charter and in law, and that significant efforts were made to assist other agencies with best practices in response to the pandemic.

Recommendation 3

The County Executive should develop and document explicit procedures for analyzing, monitoring, and mitigating disproportionate impacts on employees' safety during emergencies..

Agency Response	
Concurrence	**Concur**
Implementation date	Ongoing
Responsible agency	**OESJ, All Executive Agencies**
Comment	This is standard work that was done and will continue.

Recommendation 4

The County Executive should work with agency directors, leadership in all government branches, and separately elected officials across King County to ensure that executive agencies are enforcing mask-wearing requirements for employees, branches of government that use shared spaces are collaborating on safety, and implement a mechanism to ensure enforcement processes are effective.

Agency Response	
Concurrence	**Partially concur**
Implementation date	Ongoing
Responsible agency	**All Executive Agencies**
Comment	We will continue to work to ensure Executive agencies enforce any health restrictions, including mask wearing, and have systems for supervisory and management oversight. Supervisors and progressive levels of management have been and will continue to be responsible for ensuring that employees comply with requirements associated with employees and their work. The county does not have a central enforcement agency for regulatory or other requirements. The Executive met regularly and collaborated with separately elected leaders and shared best practices and provided PPE and other resources, but does not have the ability to direct separate branches of government or their staff.

Recommendation 5

The County Executive should conduct and document a timely lessons learned analysis on procurement during the COVID-19 pandemic including purchasing conducted by individual agencies and develop and implement a plan to address any issues identified.

Agency Response

Concurrence	**Partially concur**
Implementation date	Q1 2022
Responsible agency	**DES/OEM/FBOD**
Comment	For the vast majority of emergency situations that affect King County, it benefits agencies to keep processes and procedures consistent in both non-emergency and emergency situations; this will diminish the probability that problems arise. Only during emergencies when resources become scarce and/or prioritization needs to take place is OEM the go-to agency for making purchases, in close coordination with FBOD Procurement. Furthermore, FBOD Procurement did have a central role in Personal Protective Equipment (PPE) purchasing, and some individual agencies chose not to work through designated agency contacts to coordinate orders. Establishing and following through on expecations for agency PPE contacts is addressed below as part of Recommenation #6. As the report acknowledges, many of the issues related to purchasing stemmed from unprecedented supply shortages, evolving guidance about PPE, and internal agency issues. The lessons learned scope of work is to take a high-level, broad-scale view of COVID response. It is anticipated that the lessons learned will encompass the PPE procurement process, but it is not the intent of the after action review (AAR) to assess each individual agency procurements on specific actions such as purchasing PPE. This is the reason for the partial concurrence. While the official AAR will not assess individual agency actions, each individual agency of County Government will be driected to review their emergency plans and procedures, including internal agency documents related to purchasing, to ensure they conform with any new or revised processes put in place across the enterprise as a result of the after action report.

Recommendation 6

The County Executive should work with the Office of Emergency Management and the Finance and Business Operations Division to update emergency plans to develop and document efficient and effective procurement processes that leverage procurement expertise during supply shortages

Agency Response

Concurrence	**Concur**
Implementation date	Q 1 2022
Responsible agency	**DES/OEM/FBOD**
Comment	OEM and FBOD will complete the after action review (AAR) discussed in Recommendation 5 and use this review to update emergency plans. Procurement will update contacts in each agency responsible for the coordination of PPE orders and convey expectatons for these contacts. It will be the responsibility of agencies to ensure they are working through their designated contact person on PPE orders. Procurement will inventory current PPE contracts and ensure these contracts are able to address regular operational needs and emergency needs going forward. Procurement will continue to leverage the guidance of the County's Public Health Department and OEM as part of sourcing PPE supplies. In addition, FBOD has recently formed a new Supply Chain Steering Committee comprised of representatives from King County agencies. The new Steering Committee will be considering a wide range of procurement topics, including emergency preparedness and the appropriate use of P-cards for regular operations and emergencies.

Judicial Response

Superior Court of the State of Washington
for the County of King

JAMES E. ROGERS
Presiding Judge

King County Courthouse
Seattle, Washington 98104-2381
Jim.Rogers@kingcounty.gov
(206) 477-1597

July 6, 2021

Kymber Waltmunson
King County Auditor
516 Third Avenue; Rm W-1033
Seattle, WA 98104

RECEIVED
JULY 6, 2021
KING COUNTY AUDITOR

Dear Ms. Waltmunson,

Thank you for this opportunity to submit a letter to supplement your report. As the pandemic winds down, I have a few takeaways for the future:

1. All plans get torn up in a crisis. The reality was that the pandemic presented unanticipated challenges to the County. In light of this, from the Court's perspective, the number one priority should be appropriate communication between branches. We largely achieved that communication given that the Courts operated independently. My sense is that some members of the Executive branch were surprised at how open we were, but I saw no problems in the actual communication process.

2. As emergency powers came into effect, we were governed by the Supreme Court's orders, not the Governor's proclamations or Public Health's directives (though we considered all of them). The Supreme Court orders dictated closure and certain emergency procedures. While they did not dictate health measures, we did receive some guidance through the State Department of Health and L&I.

3. The Judicial Branch achieved an effective statewide unity hitherto unseen during the pandemic, thus in future crises like this, we are likely to return to this model of cooperation, and work independently of the County. By way of background, our Supreme Court does not administratively run our State Superior Courts. County Superior Courts operate very independently, and outside of formal boards, which do not address governance, I have occasionally but rarely consulted a member of the Supreme Court for governance matters (usually IT). However, during the pandemic, the consultation and

cooperation was unprecedented and very beneficial. For example, I was involved in weekly and sometimes more frequent consultation with members of the Supreme Court and the Administrative Office of the Courts and so were many other members of the judiciary and staff at the trial court level. We very actively consulted with Pierce, Snohomish and Spokane Counties as well. It worked very well.

4. It is highly likely that in future crises that are statewide that we will operate separately and independently from the Executive and Council. In light of statewide unity, and the fact that all Executive and Council employees left County facilities, but we remained open, we will likely continue this model. Our primary goal during the pandemic was to reopen access to justice as rapidly as possible, far faster than other branches of government, for a far greater number of people. Initially, most other parts of government remained closed, as did many businesses.

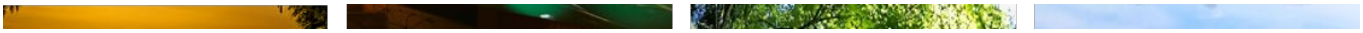
5. In a public health mass disaster such as a pandemic, it is unrealistic for a large organization like Superior Court to ask King County Public Health for advice for specialized court needs. Public Health has many primary and emergent responsibilities to the citizens of the County during a mass disaster. We had a lot of very specialized needs. We understood this and sought help elsewhere. Several of our judges do have longstanding relationships with Public Health on a variety of other issues and we value that relationship and intend to continue it.

6. We forged an important relationship with the University of Washington School of Public Health during the pandemic, specifically Professors Scott Meschke and Marty Cohen. This is likely to continue. Their assistance has been invaluable.

Sincerely,

James (Jim) E. Rogers
Presiding Judge, King County Superior Court
King County Courthouse
206-477-1597
jim.rogers@kingcounty.gov
https://www.kingcounty.gov/courts/superior-court.aspx

King County



Statement of Compliance, Scope, Objective & Methodology

Statement of Compliance with Government Auditing Standards

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Scope of Work on Internal Controls

This audit reviewed internal controls related to the reduction and prevention of COVID-19 transmission to and between employees, both in terms of safety programs, policies, and procedures and processes for procuring personal protective equipment (PPE). We also evaluated the adequacy of controls over internal documentation and the design of programs that distributed funds to subrecipients and beneficiaries outside county government. We assessed the extent to which the auditee designed and implemented internal controls related to the control environment, risk assessment, control activities, information and communication, and monitoring, and the extent to which these controls were effective.

Scope

This audit will review county response to the pandemic beginning in March 2020.

Objectives

1. To what extent do county employees have what they need to do their work safely?
2. To what extent could transitioning to remote work impact King County's costs?
3. To what extent are processes in place to ensure appropriate management of employees working remotely?
4. To what extent are processes in place to ensure remote work practices comply with the state Public Records Act?
5. What options does King County have for incentivizing early retirement, and what are the key factors that King County should consider?
6. What are the potential cost savings of furloughs and their impact on employees?
7. To what extent is the County providing effective, equitable customer service during the pandemic?
8. What principles and practices should guide remote service delivery?
9. To what extent has the County implemented a framework of controls that will help ensure it meets federal COVID-19 relief funding requirements?
10. To what extent does the County have controls in place to ensure funds distributed to subrecipients are disbursed in compliance with federal requirements and in alignment with county priorities?

Methodology

Our audit of the County's pandemic response was split into several objectives as noted above.

For the workplace safety objective, we gathered and reviewed county and agency safety planning documents and guidance in 2020. We assessed these documents against recommendations from the US Centers for Disease Control and Prevention (CDC), the US Occupational Safety and Health Administration (OSHA), and Washington state. We also interviewed senior executive staff and county emergency and safety staff, observed human resources manager meetings in July and August 2020, and reviewed data from Executive branch and department employee surveys.

We worked with the University of Washington Department of Environmental & Occupational Health Sciences (DEOHS) to conduct a survey of all active county employees in September and October 2020 on workplace COVID-19 safety. Using the guidance we reviewed from the CDC, OSHA, and Washington state, we worked jointly with DEOHS to develop and test the survey questions. The survey was approved by the University of Washington Institutional Review Board. DEOHS built the survey in its software, RedCAP, and we electronically distributed the survey through a county listserv and mailed postcards to employees who might not have or use a county-provided email address. DEOHS is the owner of all of the raw data that was collected. To protect the anonymity of respondents, we analyzed results by respondents' department and their demographics separately. After reviewing the reliability of the data, we were able to use 2,693 responses for analysis for a response rate of 16.3 percent. Survey results may not be generalizable across all county employees. For example, results may not be used to support a statement like, "County employees do not feel safe at work." Results do support statements like, "Some county employees have concerns about their ability to conduct their work safely." We analyzed the data using Microsoft Excel and Stata software for quantitative analysis, including running descriptive statistics, cross-tabulations, and testing weighting. We used NVivo software for coding and analyzing narrative responses to open-ended survey questions. One limitation to note is that the response rate by department showed that the proportion of respondents for each department was close to relative proportion of county employees with the exception of the Department of Metro Transit (Metro Transit). While Metro Transit has 32 percent of county employees, it only had 15 percent of survey responses. This is likely a lower response among coach operators, many of whom do not have or use county email. There was also an 11 percent non-response rate to a question about which department the respondent works in.

Based on our document review, early interviews, and the preliminary results of the survey, we conducted a series of semi-structured interviews with a sample of departments to understand more about the development, implementation, and challenges of COVID-19 safety practices. We also shared preliminary survey results with branch and department leaders through data placemat sessions and handouts and reviewed additional safety guidance documents and steps departments sent to us.

To assess the procurement process for PPE, we analyzed purchasing data provided by the Office of Emergency Management, interviewed procurement professionals in various agencies, reviewed county purchasing policy documents, and included questions on PPE procurement in our interviews with county safety staff.

For the remote work objective, we reviewed the state Public Records Act (PRA), existing county policies and guidance, and the governor's order suspending some PRA requirements during the COVID-19 emergency. We spoke with staff from two Executive branch departments about planning related to the state PRA and discussed processes for reviewing requests for records and coordinating search and disclosure with Office of Risk Management. We also reviewed 2019 data on requests reported to the state

Joint Legislative Audit Commission and obtained initial data for executive departments for 2020, including five-day response timeliness. Finally, we compared available 2020 data to 2019 data for the Executive's Office, Prosecuting Attorney, and Sheriff's Office.

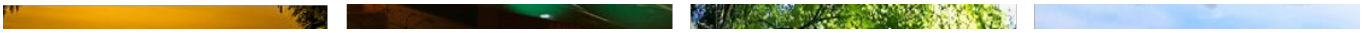
For the voluntary separation program (VSP) objective, the audit team reviewed county ordinances, financial reports, and outcome reports to understand the purpose and results of the VSP pilot program. To gain an understanding of different strategies and approaches to voluntary separation, we reviewed documentation from programs from other state and local governments across the country. We compared these programs with respect to the type of incentives provided, the timing of those incentives, and employee eligibility. We also compiled best practices from legal, human resources, and financial perspectives.

For the furlough objective, we reviewed King County's furlough policy from 2010 and compared it against furlough structures from other local governments, states, and universities across the country. We used King County PeopleSoft time and labor and payroll data to assess the potential financial and equity and social justice impacts of different furlough structures on King County. We analyzed these impacts at the department-level and countywide. We also interviewed legal, human resources, and labor relations experts within the county to understand potential barriers to different approaches.

For the customer service objective, we gathered and reviewed criteria from the federal government and other public sector subject matter experts on best practices in customer engagement and remote customer service. We examined internal King County guidance on customer service and met with county leaders in the Executive's Office and key departments responsible for managing customer engagement. We also participated in ongoing multi-agency planning meetings through the COVID-19 stay-at-home period, observing discussion and decision-making processes for providing county services remotely.

For the emergency spending objective, we evaluated the adequacy of controls over internal documentation and the design of several programs that distributed funds to subrecipients and beneficiaries outside county government. The internal documentation review included spending using both Coronavirus Relief Fund (CRF) and Federal Emergency Management Agency (FEMA) funding. The review of programs involving outside subrecipients and beneficiaries included CRF spending exclusively. The audit team identified federal requirements for CRF using the US Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and guidance released by the US Department of the Treasury and the US Department of the Treasury Office of Inspector General. The audit team identified federal requirements for FEMA using FEMA's *Public Assistance Program and Policy Guide* and other FEMA policy and guidance documents.

The audit team interviewed key personnel at the County and at Witt O'Brien's, the County's consultant, to learn about the processes and planned controls for ensuring adequate documentation for costs that will be submitted for reimbursement to FEMA or covered with CRF funds. The audit team also reviewed any available written descriptions of implemented or planned processes to help ensure cost documentation met federal requirements. To assess the completeness of internal control framework documentation for programs involving subrecipients and grantees, the audit team compared program documentation to federal requirements. The team discussed this documentation and program processes with staff to determine whether program designs met these requirements.



List of Recommendations

Recommendation 1

The County Executive should work with the Department of Human Resources to establish a clear framework for employee safety that includes specific roles and responsibilities during emergencies and mechanisms to monitor the development and implementation of safety protocols.

Recommendation 2

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Recommendation 3

The County Executive should develop and document explicit procedures for analyzing, monitoring, and mitigating disproportionate impacts on employees' safety during emergencies.

Recommendation 4

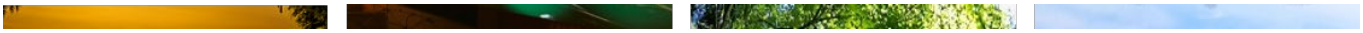
The County Executive should work with agency directors, leadership in all government branches, and separately elected officials across King County to ensure that executive agencies are enforcing mask-wearing requirements for employees, branches of government that use shared spaces are collaborating on safety, and implement a mechanism to ensure enforcement processes are effective.

Recommendation 5

The County Executive should conduct and document a timely lessons learned analysis on procurement during the COVID-19 pandemic including purchasing conducted by individual agencies and develop and implement a plan to address any issues identified.

Recommendation 6

The County Executive should work with the Office of Emergency Management and the Finance and Business Operations Division to update emergency plans to develop and document efficient and effective procurement processes that leverage procurement expertise during supply shortages.



KING COUNTY AUDITOR'S OFFICE

Advancing Performance & Accountability

KYMBER WALTMUNSON, KING COUNTY AUDITOR

MISSION

Promote improved performance, accountability, and transparency in King County government through objective and independent audits and studies.

VALUES

INDEPENDENCE - CREDIBILITY - IMPACT

ABOUT US

The King County Auditor's Office was created by charter in 1969 as an independent agency within the legislative branch of county government. The office conducts oversight of county government through independent audits, capital projects oversight, and other studies. The results of this work are presented to the Metropolitan King County Council and are communicated to the King County Executive and the public. The King County Auditor's Office performs its work in accordance with Government Auditing Standards.

AUDIT

This audit product conforms to the GAGAS for independence, objectivity, and quality.