

# Office of City Auditor

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## Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent audit function. The City Auditor is appointed by a majority of the City Council to a four-year term of office.

The Office of City Auditor seeks to promote honest, efficient management, and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor, and City executive and management staff with accurate information, unbiased analyses and objective recommendations on how best to use public resources.

The Office of City Auditor conducts audits of City programs, departments, grantees and contracts. Most of the office's audits are performed in response to specific concerns or requests from councilmembers. The City Auditor also independently initiates audits to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments and the public.

Through its work, the Office of City Auditor answers the following types of questions:

- Are City of Seattle programs being carried out in compliance with applicable laws and regulations, and is accurate data furnished to the City Council and Mayor on these programs?
- Do opportunities exist to eliminate inefficient use of public funds and waste?
- Are programs achieving desired results?
- Are there better ways to achieve program objectives at lower costs?
- Are there ways to improve the quality of service without increasing costs?
- What emerging or key issues should the City Council and Mayor consider?

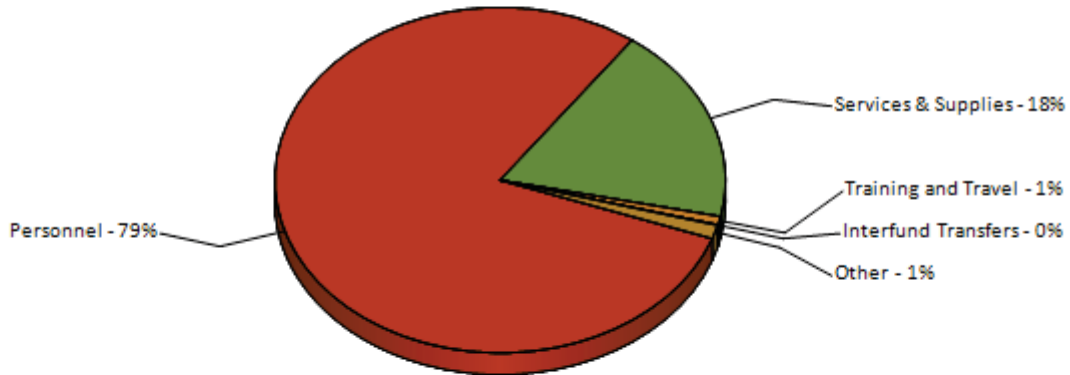
## Budget Snapshot

Department Support	2012 Actuals	2013 Adopted	2014 Endorsed	2014 Adopted
General Fund Support	\$1,148,312	\$1,913,014	\$1,461,132	\$1,702,670
<b>Total Operations</b>	<b>\$1,148,312</b>	<b>\$1,913,014</b>	<b>\$1,461,132</b>	<b>\$1,702,670</b>
<b>Total Appropriations</b>	<b>\$1,148,312</b>	<b>\$1,913,014</b>	<b>\$1,461,132</b>	<b>\$1,702,670</b>
Full-time Equivalent Total*	9.00	9.50	9.50	9.50

\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

# Office of the City Auditor

## 2014 Adopted Budget - Expenditure by Category



### Budget Overview

The 2014 Adopted Budget maintains support to the Office of the City Auditor and preserves the direct services the Auditor provides to the Council and City departments.

#### City Council Changes to Proposed Budget

The City Council shifted \$300,000 into the Office of the City Auditor from the Judgment and Claims Fund to pay for an audit of the Seattle Police Department's (SPD) procedures for responding to public disclosure requests.

### Incremental Budget Changes

#### Office of City Auditor

	2014	
	Budget	FTE
<b>Total 2014 Endorsed Budget</b>	<b>\$ 1,461,132</b>	<b>9.50</b>

#### Proposed Technical Changes

Accelerate Career Bridge Evaluation	-\$ 50,000	0.00
Citywide Adjustments for Standard Cost Changes	-\$ 8,462	0.00

# Office of the City Auditor

## Council Changes

Increase to Audit the Seattle Police Department's Public Disclosure Request Process	\$ 300,000	0.00
<b>Total Incremental Changes</b>	<b>\$ 241,538</b>	<b>0.00</b>
<b>2014 Adopted Budget</b>	<b>\$ 1,702,670</b>	<b>9.50</b>

## Descriptions of Incremental Budget Changes

### Proposed Technical Changes

#### **Accelerate Career Bridge Evaluation - (\$50,000)**

The 2013 Adopted and 2014 Endorsed Budgets included \$100,000 over two years for an evaluation of the Career Bridge program. However, the evaluation schedule suggested the entire \$100,000 was needed in the first year. This technical change reflects the action taken by the City Council in mid-2013 to move the 2014 funding to 2013.

#### **Citywide Adjustments for Standard Cost Changes - (\$8,462)**

Citywide technical adjustments reflect changes due to inflation, central cost allocations, retirement, healthcare, workers' compensation and unemployment costs. These adjustments typically reflect updates to preliminary cost assumptions established in the 2014 Endorsed Budget.

### Council Changes

#### **Increase to Audit the Seattle Police Department's Public Disclosure Request Process - \$300,000**

This increase will fund an audit of the Seattle Police Department's (SPD) procedures for responding to public disclosure requests. The budget draws down fund balance in the Judgment and Claims Fund to support this audit. The City has paid a number of settlements related to SPD's public disclosure requests in recent years. Since the Judgment and Claims Fund pays these settlements, this use of fund balance is appropriate. This is a one-time budget change.

## City Council Provisos

There are no Council provisos.

# Office of the City Auditor

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2012 Actuals</b>	<b>2013 Adopted</b>	<b>2014 Endorsed</b>	<b>2014 Adopted</b>
Office of City Auditor Budget Control Level	VG000	1,148,312	1,913,014	1,461,132	1,702,670
<b>Department Total</b>		<b>1,148,312</b>	<b>1,913,014</b>	<b>1,461,132</b>	<b>1,702,670</b>

<b>Department Full-time Equivalents Total*</b>	<b>9.00</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>
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\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

## Appropriations By Budget Control Level (BCL) and Program

### Office of City Auditor Budget Control Level

The purpose of the Office of City Auditor is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.

<b>Program Expenditures</b>	<b>2012 Actuals</b>	<b>2013 Adopted</b>	<b>2014 Endorsed</b>	<b>2014 Adopted</b>
Office of City Auditor	1,148,312	1,913,014	1,461,132	1,702,670
<b>Total</b>	<b>1,148,312</b>	<b>1,913,014</b>	<b>1,461,132</b>	<b>1,702,670</b>
Full-time Equivalents Total*	9.00	9.50	9.50	9.50

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